

November/December '99

CANADIAN
Taxpayers
FEDERATION

Fighting for taxpayers

THE TAXPAYER

JOIN THE BILLION BYTE MARCH

CANADIAN
Taxpayers
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Fighting

www.taxpayer.ca

In this issue:

- CTF Launches Cut Taxes 2000 Campaign
- CTF announces Historic Court Intervention
- Monopoly Bad for your Health

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Information:

The Canadian Taxpayers Federation (CTF) is a federally incorporated non-profit organization. Our three-fold mission is: 1) To act as a watchdog, and to inform taxpayers of governments' impact on their economic well-being; 2) To promote responsible fiscal and democratic reforms and to advocate taxpayers' common interests; 3) To mobilize taxpayers to exercise their democratic responsibilities. Founded in 1990, the Federation is independent of all partisan or institutional affiliations and is entirely funded by free-will contributions. *The Taxpayer* is published six times a year. For more information write the Canadian Taxpayers Federation at the administration office noted below or phone our toll-free number: 1-800-667-7933. All material in *The Taxpayer* is copyrighted. Permission to reprint can be obtained by writing the administration office. Editorial cartoons are used by permission. Printed in Canada. Member of the Better Business Bureau.

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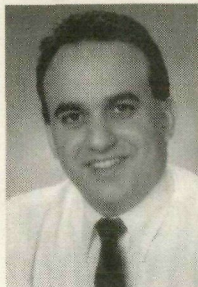
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Troy Lanigan

Troy is the National Communications Director for the Canadian Taxpayers Federation

"Liberals Plan \$47-billion Spending Spree"

The *National Post's* October 30th headline was enough to send that first sip of coffee spewing across the breakfast table.

Could it be? Tax relief at the end of the proverbial tunnel – dashed?

Not quite. An unnamed Finance "official" followed by the Minister himself assured taxpayers that "the government will not abandon past promises to offer multi-stage tax relief."

I don't know what "multi-stage tax relief" is but I do know the \$47-billion price tag is consistent with the federal government's recent Throne Speech which dedicated a mere three paragraphs to taxation. The rest – some 97% of the speech representing the government's priorities for the year — itemized spending, spending and more spending.

Ironically, in the days of big deficits, governments were somewhat restrained with our tax dollars by saying "we can't afford" new programs. From time to time they'd even look at areas to trim spending.

Throw that out the window. Any modest fiscal restraint established by Paul Martin and company is slowly being eroded in favour of a return to 70's-style tax-and-spend Trudeau liberalism.

No one reading this publication needs to be reminded that their taxes are too high, or that the federal government continues to fritter away billions of dollars. What you and I need to do is make this reality clear to the decision-makers who are now preparing our country's millennium

budget.

In this regard there's hope.

Void of ideology the federal Liberals can and will bend to public pressure – a la the balanced budget I mentioned earlier.

On October 21st, your CTF launched a national campaign aimed at lowering taxes in Canada's millennium budget. At a news conference in Ottawa we stacked 9,418 loonies to illustrate the impact of bracket creep on an average wage earner over the past decade. In addition to ending bracket creep, we demanded the removal of the 5% surtax and an across-the-board 10% reduction in income tax.

Those pre-budget proposals, along with prioritized spending and a legislated debt reduction schedule will be part of our submission this fall to the House of Commons Finance Committee. In the meantime, CTF representatives will fan out on a speaking tour, unveil a national billboard campaign and utilize our award winning web site www.taxpayer.com for a billion-byte march on Parliament Hill – an online tax cut petition (in concert with a hard copy petition) that will be forwarded to Paul Martin before he delivers the millennium budget.

Let's be clear. Governments take half our incomes each year because we let them. If the federal Liberals increase spending \$47-billion it will be because we let them. Citizen pressure DOES make a difference.

Support our campaign this winter. Let's make our country's millennium budget, a taxpayers' budget. After 2000 years ... we deserve a break!■

Letters to the editor

Spilt coffee over tattoo handout

I almost dropped my cup of coffee on my keyboard after reading your article on the \$41,000 given to the Holy Body Tattoo Society. I have to admit that I am not in full understanding of how grants are issued and used (I am sure that many are abused). Thus my letter to you, to become more educated on this issue. I was wondering if it would be okay to share the information in the article you wrote with our local newspaper? I do think that many people who are not aware of the Canadian Taxpayers Federation and/or the web site would be interested in the information you have to share.

Theresa VanDyk, E-mail

(Editor's note: The CTF encourages sharing information about government waste and over-taxation.)

To the point

Please, please, keep up the great work!

Norma Close, Houston, BC

Saw you on TV

I saw the Canadian Taxpayers Federation on the six o'clock news and I was impressed. This was something that has been bothering me for a long time: taxes.

It is beyond me how irresponsi-

ble the federal government is in handling budgets. If this were private industry, the country would be bankrupt.

However, Canadians being the mild mannered and apathetic people we are just keep digging deeper and deeper.

Why?

- So a Senator can live 6 to 9 months a year in Mexico and show up for his job less than one week out of the year.
- So taxpayers can pay for an unused cafeteria on Parliament Hill.

Let's dump that GST or at least lower it. (I love how Brian Mulroney shoved this down taxpayers throats).

It is time governments and all their departments be held accountable for their misuse of taxpayers money. Let's audit the federal government thoroughly.

Diana Potte, E-mail

Business hurt by government

The letter-to-the-editor in your June issue, entitled *Business Under Attack* prompts me to seek support for a concept that I believe is long overdue. Small businesses need an ombudsperson. We need an independent office in the federal government - logically in the Department of Industry -

where we can take our grievances and be listened to. Big businesses can afford lobbies; some segments of society have ombudspersons to whom they may appeal, e.g. the military. Small business has no one to turn to.

For three years I have been seeking compensation for the damage that the federal government dealt our business when they gave away "free" one million of our business' number one product — Canadian flags. Our little Flag Shops and scores of others in our small industry were devastated. Yet I can't find anyone in government, or the opposition, or the bureaucracy that gives a damn. Certainly, Sheila Copps, the minister responsible, has ignored us. We phoned, faxed, asked for personal audiences — but were treated, and even called "a pain in the ass."

The Liberal government spouts that it is just and caring. Instead, it is unfair and callous. Of course, I could litigate but my attorney said the government has the right to do whatever it wants — so why waste what money I have left?

*Doreen Braverman, President,
The Flag Shop, Vancouver, B.C.*

Letters to the editor

Letters to the editor may be edited for length and content. They can be sent to *The Taxpayer*, 105-438 Victoria Ave. East, Regina, Sask, S4N 0N7
e-mail: canadian@sk.sympatico.ca

THE TAXPAYER

CTF Web Page www.taxpayer.com

I noticed your web site address in *The Province* newspaper this morning, and took the opportunity to check it out. It's definitely worthy of its awards! It's wonderful to know there are people taking this "tax" issue seriously, and trying to do something about it.

You should realize that there are many who don't even know there is a Federation out there fighting this "overtaxation" crime on all Canadians. Until I saw your web site I didn't know it existed, thus millions of others, I'm sure, have no idea either.

In the nineties, most families have both parents working (one to feed the family...the other to pay taxes) and any children in the family are desperately trying to earn a quality education and find a good paying job so they too can pay these enormous levels of taxation, thus becoming what our governments call ... "good citizens."

Round and round we go ... growing up, fighting our governments initiatives on higher taxes, doing the best we can to bring up our family, and die ... with the government still deep in our pockets.

It's a sad state of affairs, with no hope for an end, as the governments of this country quash every tiny step we

make in trying to change our unfair tax system.

Keep up to good work. I have got your website bookmarked, and will check in from time to time to see the efforts you've made.

Dale Watkins, Surrey, B.C.

Your site is fantastic!!

You could improve it by providing articles from newspapers, magazines and studies both nationally and internationally on the effect of taxes; brain drain, asset drain and competitiveness in a global economy. Also, supply the e-mail addresses of the Prime Minister and the finance ministers so readers can e-mail the articles directly to those who currently

have the power but are too self-absorbed in their political careers to see what is really happening to our country.

I have been sending articles to Paul Martin from the *Economist*, the *Globe and Mail*, the *National Post* and a study from a renowned group in Switzerland. His public relations officer has e-mailed me, to say the Minister is going to respond in writing. Not that this will change anything, although I do believe that if enough people did this he would take notice. "The squeaky wheel gets the grease." Paul Martin's e-mail address is pmartin@fin.gc.ca

Rachel Lankester, E-mail

(Editor's note: We are planning to add the e-mail addresses of MPs and MLAs to our website)



WASTE

Sprucing up Their Image

Over the past few years, the Department of Foreign Affairs has taken a public relations beating. The media has regularly reported on the Department's high spending diplomats and foreign aid that seems to fill the pockets of everyone except the people who really need it.

This past spring, Foreign Affairs set out to improve its image. However, they did not take the traditional approach of eliminating waste, getting rid of extravagance and stopping the abuse.

To get better press, Foreign Affairs decided it would be easier to sway journalists by offering expense paid trips (including US \$900 non-receiptable traveller's cheques) to foreign destinations!

The first bribe was offered to six editors from the Maritimes who were flown to Boston for four days. The Department was so pleased with the positive spin-offs from this trip, that they are planning to do it again with journalists in British Columbia,

Ontario and Quebec.

It should be pointed out that nowhere does the Department explicitly say these

journalists should write nice things about the Department. Let's just call it the unwritten rule.

National Post

SaskTel Dials Wrong Number

You expect that one thing a telephone company would be good at is getting the right phone number. But alas

such is not the case with SaskTel — the government owned telephone utility in Saskatchewan.

A few months back, SaskTel sent a letter advertising its new pre-authorized payment plan.

SaskTel customers

were just a phone call away from getting hooked up.

Or so they thought.

When people started dialing the 1-800 number provided by SaskTel, instead of getting a cheerful SaskTel representative, they got the low sultry voice of a phone sex service.

There were more than a few red faces at SaskTel head office.

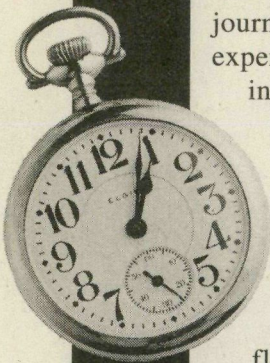
Unfortunately, the costs for this goof-up may go beyond the price of the mail-out which did little more than advertise a phone sex line. One customer is considering suing SaskTel for the mistake. Apparently, he had written the number down in order to join. His long-time girlfriend saw the number and called. The rest, as they say, is history.

Regina Leader Post

Copps Shines Again

Sheila Copps is clearly in the running for the CTF's federal Teddy awarded for government waste. She is showing herself to be one of the more incompetent ministers in the Chretien cabinet.

Over the past few months, taxpayers have been



WASTE

**Kill it
Hang it in a tree
Let it rot
Call it art
Get a subsidy**



inside.

The dead rabbits were purchased at a local store for \$10 each, one was road kill which was donated. The toy rabbits probably run about the same. The remaining \$14,700 was used to pay for Thorneycroft's creativity. Amazingly, Canada Council chose her exhibit out of a group of 232 applications. It makes you wonder what one had to propose to get rejected?

National Post

repeatedly bombarded with news of foolish spending made by the department under Copps' watch — Canadian Heritage. It ranges from a book on dumb blonde jokes to subsidizing lesbian porn films.

Each time she promises to do something about it. Each time, new revelations.

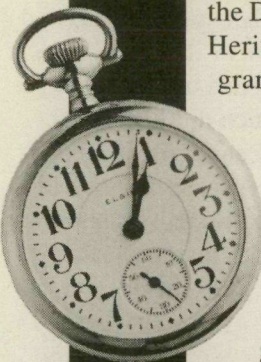
So what did Copps fund this time you ask?

Well, Canada Council (under the Department of Canadian Heritage) provided a \$15,000 grant to University of Manitoba

Art Professor Diana

Thorneycroft so she could (in the name of art) hang 12 rabbit carcasses in some trees. These rabbits had some of

Thorneycroft's photographic relics stuffed in the carcasses which will eventually be revealed as maggots eat away the flesh. The exhibit is patterned after the utensils in the Roman Catholic church which hold the Eucharist.



In addition, Thorneycroft had an indoor display which featured 23 toy bunnies which had been shaved. The toys had real rabbit parts stuffed

Expensive Group Therapy for School Trustees

For all intents and purposes the Saskatoon Public School Board is dysfunctional. Blame it on their parents. The board has been caught up in huge and bitter conflict over the construction of a lavish and unnecessary new administrative office. This office would cost taxpayers between \$10 million to \$16 million.

There has been a huge public backlash over the project since cheaper facilities are available and people don't want the board to waste money on administrative buildings when it should spend money on educating children.

Over the past several months as the proposal went through the various planning stages, the board has been bitterly divided by a consistent four to three vote. Because the four spenders hold the upper hand they have been able to push through their agenda. In the process, the council has degenerated into little more than a shouting match between children.

Things became so dysfunctional the board decided to put the whole project on hold and hire an outside consultant to see if it was possible for the board to gain a consensus. For a mere \$53,000 the consultant will provide six weeks of group therapy, involving such things as "consensus building to communication strategies that emphasize the 'I' message."

Saskatoon Star Phoenix

WASTE

More Target Practice for the Military?

One thing you can always count on from someone in the military is good aim. Well ... not quite. Unfortunately, we learn that the poor aim of Canada's military is costing taxpayers millions of dollars.

At issue is the Defence Department's Hercules aircraft used to transport military personnel and equipment.

At the back of the aircraft is the washroom where the poor aim of Canada's fighting men has resulted in urea acid (a component of urine) being sprayed over other parts of the aircraft. This includes one vital aluminium beam that helps hold the planes together.

The military quickly found out that aluminium is very susceptible to corrosion from urea acid.

As a result, the Department has been forced to replace this beam in 23 of its 32 Hercules aircraft. At \$160,000 a crack it has cost taxpayers over \$6 million to replace these beams. The Department is considering spending another million dollars to upgrade the toilets so they become splash resistant. Now we understand the Defence Department's push for more women in the military!

Meanwhile, washrooms at the front of the aircraft are also being replaced because they too have caused problems. When the aircraft released the collected urine while in flight, it was not only breaking environmental regulations, but it also corroded elements in the underbelly of the plane. And you thought it was just rain.

National Post

More target practice?



High Flying Politicians

As if Sheila Copps doesn't waste enough money on dumb grants, we now find out she has won the title for most high flying cabinet minister in the federal government. According to the 1998-99 Public Accounts, Copps spent \$116,939 on travel. Amazingly, she even beat out Lloyd Axworthy, who, as the Foreign Affairs minister is regularly required to fly around the world as part of his job. In fact, Copps spent three times more than

Axworthy who's travel budget only amounted to \$37,500.

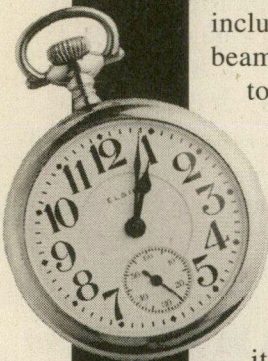
This is the second year in a row that Copps has topped the list. However, she must have felt her top-flyer title was in jeopardy, because she spent \$30,000 more on travel this year over last.

She was lucky she did, as she faced tough competition this year from high flying Senator Ross Fitzpatrick who stepped up to the plate with \$113,874. Few can justify the existence of the Senate, much less explain why a Senator would spend these kind of tax dollars on travel.

As expected, Prime Minister Jean Chretien, as Canada's head of state, was the class of the field. He spent \$6 million in foreign travel alone.

A recent access to information request by *The Vancouver Province* uncovered some highly questionable justifications for those 6 million tax dollars:

- Over the past two years, the Prime Minister



WASTE

spent \$250,000 so office staff could join him on vacations.

- Three office staff racked up room charges of \$45,000 for a two week holiday in Barbados last Christmas. The staff arrived a week early to ensure that Chretien would have a comfortable stay.

- Another lucky staff member got a five day expense-paid trip at a Disney hotel in order to arrange another vacation for the Prime Minister.

- A staff member spent \$400 a week for a golf cart as transportation at a luxury resort, where everything was a short walk away.

- One staffer charged up a \$125 bill at a "beverage hospitality" cart on a golf course in Arizona.

Vancouver Province & National Post

More Bureaucracy to the Rescue

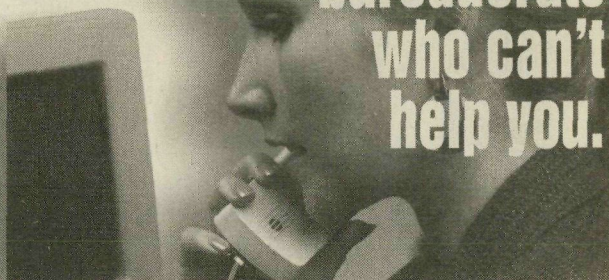
When a memo from a senior government poohbah warns all lower bureaucrats in advance that taxpayers will probably look on a new project as a complete waste of money, they're probably on to something.

At issue is a new government initiative called "Service Canada" which is intended to "enhance the image of the federal government and show Canadians the federation is working for citizens." It will also "show Canadians" a bill for a half

a billion dollars.

Service Canada will eventually have 700 offices

Service Canada
More
bureaucrats
who can't
help you.



across Canada and its own web site.

The truth is, Service Canada is just another useless level of bureaucracy that Canadians will have to climb through to get to the individual that can help them.

Service Canada will basically tell Canadians where they can go for help. For example, if you want to find about collecting Employment Insurance (EI), instead of phoning the EI office you can now phone Services Canada and they will tell you to phone EI.

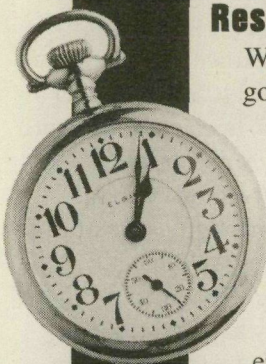
That's the silliness of the whole program. You now will have another level of bureaucracy that can do absolutely nothing for you. They can't send you an application form for either EI or a Passport. All they can do is tell you to phone someone else who — come to think of it — will probably tell you to call someone else again.

Ottawa Citizen

Who Says Waste has to be Big In Order to be Costly?

They were only a half inch in diameter. There was only six of them but by the time it was all said and done they cost taxpayers handsomely.

We are talking about six small pellets that emitted enough radiation to severely burn anyone in contact with them in a matter of a few hours. The devices were radioactive gauges. Last year,



WASTE

the Defence Department decided to dismantle a heating plant at Canadian Forces Base Gagetown.

These highly radioactive devices were dumped, along with everything else, at the plant. The Department only found out about them when the radioactive alarms at one of the scrap yards started going off. It didn't take long for the Department to figure out what caused the alarms.

The challenge was to find them.

It cost \$300,000 and a month-long search of scrap yards around Saint John NB, Sydney NS and Montreal to find just four of them.

About a month latter, in August 1998, the radioactive bells went off at a foundry in Montreal. The other two had finally showed up.

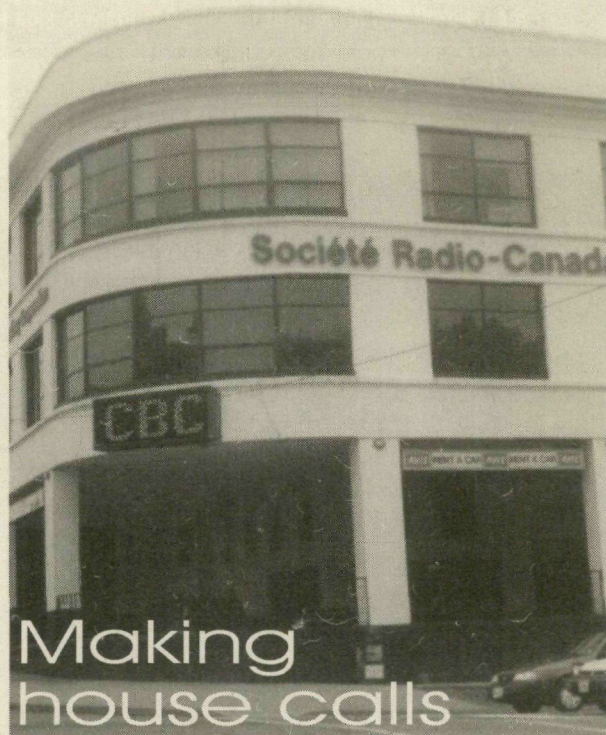
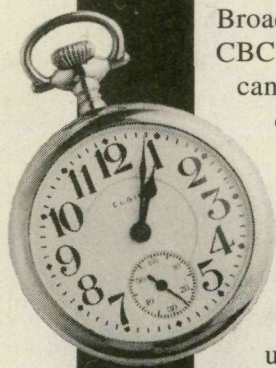
National Post

CBC Makes House Calls

Believe it or not, the Peoples' Broadcasting Corporation — CBC — makes house calls. If you can't pick up their radio frequency they will deliver it to you personally.

This past May, CBC radio in Montreal became an FM only station. As a result of the change a number of listeners were unable to pick up the new frequency. To solve this problem, the cash strapped CBC dedicated two engineers and hired 8 engineering students at \$15 an hour to go to listeners homes and fix the problem.

The solutions range from putting up a new antenna (which CBC provides free of charge) to plugging the radio in a different wall socket.



As of July, CBC had made over 400 house calls. Though there is no estimate of how much this program has cost taxpayers, CBC did admit that the students have racked up "thousands of hours."

Ironically, one of the reasons CBC gave for changing to an FM station is that it would improve reception!

National Post

Enforcing Incompetence

Since 1997, federal enforcement officers in the Quebec region have uncovered more than 50% of the convictions for EI fraud in the country. But instead of commending their work, Ottawa came down hard.

They ordered the Quebec officials to quit working so hard and stop being so efficient. This past spring they were ordered to bring their levels of fraud conviction down to the same level of mediocrity being displayed by officials in the rest of the country.

In the documents ordering the reduced prosecutions, it was also stated that senior bureaucrats at EI in Ottawa showed little interest in the low rates of fraud convictions outside Quebec.

Globe and Mail

To sign our petition go to:

www.taxpayer.com/cuttaxes2000.htm

Then e-mail this url to your friends. Ask them to sign it and then have them forward the url on to their friends.

Cover story

Join the Billion Byte March

Online petition to cut federal taxes in the year 2000

October 21st was a cold day in Ottawa, but the temperature was rising in a downtown hotel as the glare of media lights bounced off a stack of 9,418 shiny new loonies. The occasion was the kick-off of the CTF's Cut Taxes

2000 campaign and launch of the billion-byte march on Parliament Hill.

"Getting rid of the stealth tax known as 'bracket creep' has to be priority

number one for the Finance Minister," said CTF federal director Walter Robinson flanked by the loonies representing the extra taxes paid in bracket creep by an average income earner

over the past decade [see sidebar on bracket creep].

In summary, the CTF is calling for \$9.2-billion in specific tax relief measures that include:

- Re-indexing the tax system to

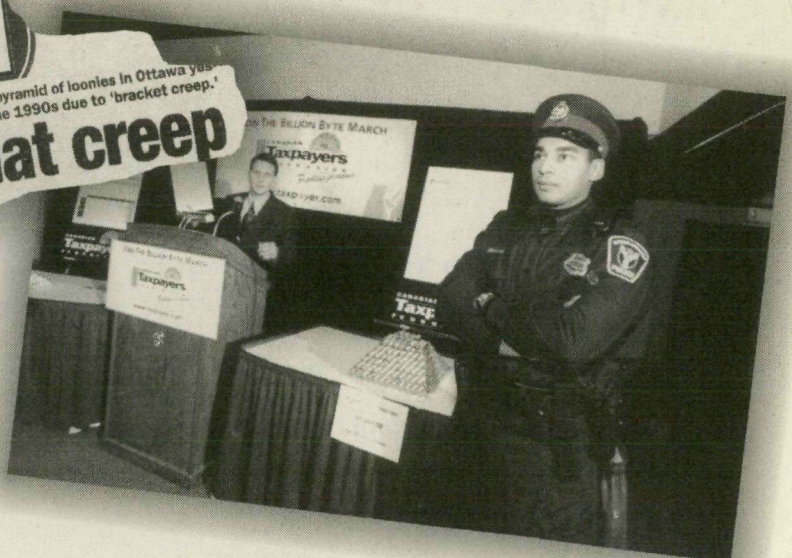
THE SUN
EDMONTON

Canadian Taxpayers' Federation national director Walter Robinson uses a pyramid of loonies in Ottawa yesterday to illustrate the \$9,418 the average Canadian worker has lost in the 1990s due to 'bracket creep.'

Tax foes: Arrest that creep

Stories by SEAN DURKAN
Sun Ottawa Bureau
OTTAWA — Finance Minister Paul Martin should give Canadians a \$9-billion tax break in next February's budget and forget spending, says a leading tax expert.
And top of the list showing "bracket creep" by raising income tax exemption, said CTF Federation director Robinson.

Police officer guards 10,000 loonies brought into a press conference by the CTF to demonstrate the impact of bracket creep on the average wage earner over the past decade.



THE TAXPAYER

Hey Ken, can we sign you up with the CTF?

Ken Georgetti, the new head of the Canadian Labour Congress (CLC), penned a guest column for the *Toronto Star* in which he argued for tax relief as a key plank in next spring's federal budget. While he continues to play the union leadership's age-old game of class warfare, his rhetoric can be forgiven because his prescription for such relief would be a positive move.

Mr. Georgetti argues that the government should "significantly raise the threshold at which workers start to pay tax."

We agree.

Indeed, the current threshold is now \$7,131 before taxes are applied. This represents about half a year's wages for someone working in a minimum wage job. The shocking thing is that the feds collect over \$6 billion in income and payroll taxes from Canadians who earn \$20,000 a year or less (read: the working poor).

Mr. Georgetti goes on to note that such a move (increasing the thresholds) would "give a tax break to everybody."

He's right.

One can only hope that the CLC will take the next step and call for immediate re-indexation of the income tax system to put an end to bracket creep. Then it shouldn't be long before Georgetti and crew endorse privatization, competitive tendering of public services, cutting red tape and reducing the size of government.

inflation, thereby eliminating 'bracket creep' (Tax cut impact: \$1.133 billion);

- elimination of the 5% federal surtax (Tax cut impact: \$650 million); and
- a 10% across-the-board income tax cut by lowering the 17%, 26% and 29% federal tax brackets to 15%, 24% and 27% respectively (Tax cut impact: \$7.46 billion).

These proposals and others that include prioritized spending and a legislated debt retirement schedule will be part of the CTF's comprehensive pre-budget submission this fall to the House of Commons Finance Committee. In the meantime, CTF representatives will fan out on an aggressive speaking tour, unveil a national billboard campaign and lead a petition drive all designed to bring pressure to bear on the government.

The CTF will utilize its award winning web site (www.taxpayer.com) for the "Billion Byte March" where taxpayers can conveniently fill out the CTF's tax cut petition on-line (in concert with a hard copy petition) that will be forwarded to Paul Martin before he delivers Canada's millennium budget.

For more information on this campaign and copies of the petition watch for *Tax Action*, check-out our web site (www.taxpayer.com) or contact your local CTF office. ■



CTF Federal Director Walter Robinson logs on to join the Billion Byte March towards lower taxes.

Bracket Creep

Can we get a straight answer when it comes to bracket creep? Let's look at the conflicting data coming from the government:

Dec. 1997 - The Liberal dominated House of Commons Finance Committee estimates that 840,000 low-income Canadian families have been pulled onto the tax rolls due to partial indexation (bracket creep) in the tax system. Shortly thereafter, the OECD claims that 18% of Canadian taxpayers have been pulled onto the tax rolls or into higher tax brackets due to bracket creep.

Sept. 24, 1998 - A "secret" analysis prepared by the Finance department shows that 25% of the increase in government revenues since 1993 is due to bracket creep. The analysis also shows that bracket creep has been a "major factor in the increase of the tax burden of low- and modest-income Canadians."

Oct. 14, 1998 - Paul Martin's Economic Statement claims that only 10 percent of the growth in the government's tax revenues is due to "the interaction between the tax system and rising incomes bracket creep."

Feb. 4, 1999 - Paul Martin writes K. Lalonde in Manitoba and states that "partial indexation is a relatively minor factor in the rise in tax revenues since 1994."

The conflicting data raises one question for the federal finance minister: What is the real effect of bracket creep on Canadian taxpayers?

Race & Taxes

CTF Announces Historic Court Intervention

The Canadian Taxpayers Federation (CTF) announced October 6th that it will seek intervenor status in a seminal court battle that could determine whether taxes in Canada will be applied on the basis of race.

Right now, Treaty Eight Indians are before the Federal Court seeking to exempt themselves from paying any taxes, whatsoever, anywhere in Canada.

Treaty Eight encompasses most of Northern Alberta, Saskatchewan and British Columbia in addition to parts of the Northwest Territories. Reads their statement of claim:

"The imposition of any tax on the Plaintiffs is an unjustified breach of Canada's fiduciary duty to the Plaintiffs, as Members of the First Nations."

If successful, their precedent could result in *all* aboriginal Canadians being exempt from taxation. Indeed, two other tribal councils have already joined the Treaty Eight plaintiffs.

On the other side of the dispute are the governments of Canada and Alberta.

The CTF believes that we need more than governments in the court to represent the best interests of taxpayers. After all, it's government aboriginal policy that has fostered race-based privilege and opened the door for legal gradualism in the first place.

The violence
spilling out

of Atlantic Canada over the Supreme Court's ruling to allow natives to fish out of season is a case in point.

On the other side of the country in British Columbia, the Westbank Indian Band has been cutting timber on crown land despite a stop-work order issued by the province. Just in case there was any confusion about their position, the Band ran a full-page advertisement in the *Vancouver Sun* stating

that "from now on, any forestry operations on our Aboriginal title lands will require written permission from the member nation." Indian leaders say their decree is backed up by a 50-man militia.

When one racial group is given special rights over another racial group – whether in fishing, forestry, taxation, or anything else – civil society crumbles.

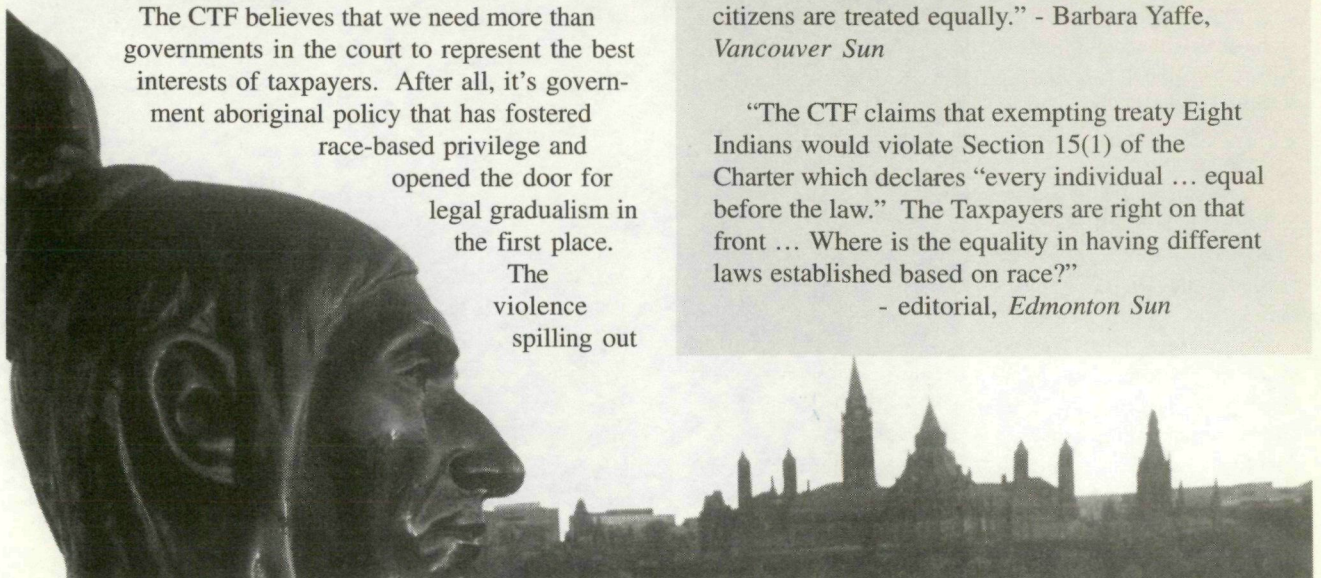
Simply put, the CTF's intervention in the Treaty Eight case is to argue the principle that all Canadian taxpayers are equal before the law. We believe that our constitution provides that all taxpayers should be treated equally, as regards both the rights and responsibilities that accompany being a citizen of Canada. Court judgements that do not bring all Canadians toward equal treatment under the law are regressive, divisive and racist. ■

FOR THE RECORD

"It is becoming ever clearer that official policy in Canada is resulting in two distinct legal realities – one for status Indians, another for everyone else. Canada is no longer a country where all citizens are treated equally." - Barbara Yaffe, *Vancouver Sun*

"The CTF claims that exempting treaty Eight Indians would violate Section 15(1) of the Charter which declares "every individual ... equal before the law." The Taxpayers are right on that front ... Where is the equality in having different laws established based on race?"

- editorial, *Edmonton Sun*



Book Review

Canada's Health Care System - 20 Years From Now

That Canada's health care system is in shambles is news to no one. The woes are recited daily in the morning papers: Soviet-style hospital waiting lists; unions that swallow up the extra money intended to reduce those line-ups; the best 1970s technology 70-cent Canadian dollars can buy; and a medical brain-drain to the United States. Likewise, the proposed "solutions" are also recycled with numbing regularity, i.e., funding increases, the re-arrangement of health boards, and the supposed cure-all power of user fees.

Like a prairie windstorm that sweeps fields clean of debris, David Gratzner, a medical student at the University of Manitoba, and sometime *National Post* columnist, has analysed our rotting health care system, produced a brilliant diagnosis of its ills, and written a first-class prescription on how to revive the patient's vital signs. While patients of the future Dr. Gratzner will benefit from his skills, every Canadian will benefit from the author's ideas when, not if, the ideas contained in this book are adopted.

What makes *Code Blue - Reviving Canada's Health Care System*, different from all the health-care-is-in-a-crisis pulp on most shelves, is his profound grasp of the "why" and his well-argued, well-thought out and comprehensive prescription for the "how" of needed change to Canada's decrepit and bureaucratized medical monopoly.

For example, in one of the most astute observations of the book, the author argues that because most Canadians mistakenly equate the funding mechanism (Medicare), with the desired service (health care), they are loathe to change the funding mechanism. They're afraid, wrongly in Gratzner's view, that if you tamper with *how* the money reaches their doctor, then the treatment – when needed – won't be there.

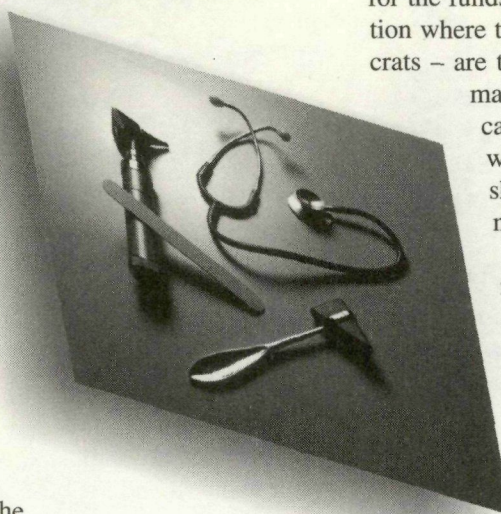
Pointing the way to a healthier future, David Gratzner argues that cult-like devotees to the five principles of the Canada Health Act miss the point. "Provincial portability for example, is nice, but isn't as essential as

Book:
Code Blue
Reviving Canada's
Health Care System

Publisher:
ECW Press

Price:
\$19.95

Reviewer:
Mark Milke



timeliness of care." He argues Canadians should define their health care system by constructing it on the pillars upon which good health care rests. Those foundational elements should include; quality, defined as the latest technology, modern facilities, and highly trained doctors and nurses; timeliness, where illnesses are diagnosed and treated quickly; cost effectiveness, i.e., acceptable results for the funds put in; patient orientation where the patients – not bureaucrats – are the ultimate decision-makers about their individual care; and accessibility whereby no Canadian should be deprived of needed medical care.

Revitalizing health care in Canada means re-establishing the broken link between doctors and patients asserts the author. His solution: mandatory medical savings accounts (MSAs), along the lines of Singapore, and also

some limited experiments south of the border. (Anti-Americans can relax. He argues the American and Canadian systems are in trouble for the same reasons; bureaucratic decision-making by either government or Health Management Organizations is no substitute for individual choice.)

One variety of such accounts, say, where \$1,000 is put into Joe Smith's medical saving account to either be cashed at the end of one year or rolled over, would promote both pro-active treatment – Joe might use part of that to get a service de-listed under the current system – as well as efficiency; Because Joe knows that he gets to keep the money not used, he will look for a provider that charges \$500 for a service and not \$800. As for catastrophic illness or injury, that would be covered by mandatory insurance.

Continued on page 14

THE TAXPAYER

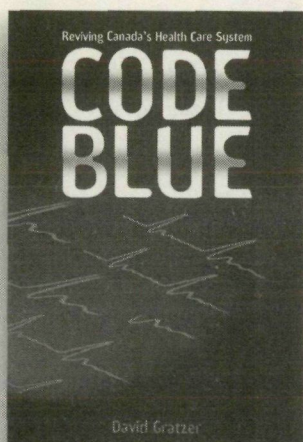
Gratzer both anticipates and answers many of the expected criticisms of MSAs, including the critique that MSAs would cause people to not seek treatment when they need it in order to save money. His ability to foresee the critics baying at the reformist gate is one of the strengths of the book. (The others include his humour and his storytelling ability, both extremely rare qualities in public policy treatises. This book – a public policy treatise on health care nonetheless – is actually written in plain English and is hard to put down. It is

that intriguing).

David Gratzer has mastered this subject, and seems to have interviewed or read every significant author, study, and work on health care in Canada. That said, I predict this work will be attacked and vilified mostly by people who will have never read it – and then it will one day be adopted by these same people who will claim it was really their idea all along.

Buy it. Read it. And give a copy to a politician for Christmas. You'll thank yourself 20 years from now. ■

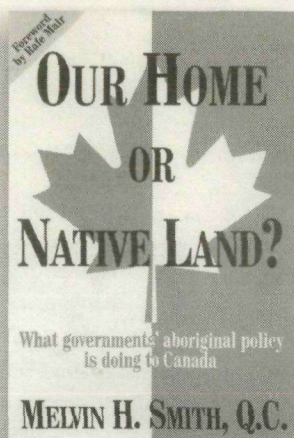
Buy the book



\$19.95

by David Gratzer

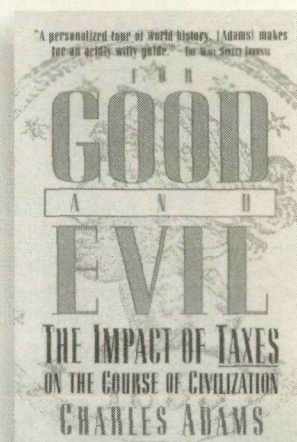
Code Blue cuts through the mumbo jumbo surrounding Canada's vaunted health care monopoly.



\$19.95

by Melvin Smith

Learn the cost and implications of land claims, treaties, the folly of Nunavut, and government concessions on native programs.



\$25.50

by Charles Adams

Canadian Charles Adams delivers the definitive examination on how taxes have shaped the course of civilization.

Please Send Me....

___ copies of *Code Blue* @\$19.95 ea ___

___ copies of *For Good and Evil* @ \$25.50 ___

___ copies of *Our Home or Native Land*
@ \$19.95 ea ___

Subtotal ___

Add 7% GST ___

Shipping and handling first book \$4.00

50 cents for each item after that ___

Total Order ___

Method of payment

☐ Visa

☐ MasterCard

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Name on Card: _____

Visa/Master Card #: _____

Expiry Date: _____

Name: _____

Address: _____

Town/City: _____

Prov: _____ Postal Code: _____

Please allow 3 - 4 weeks for delivery. Send your orders to:
The Canadian Taxpayers Federation: #105 - 438 Victoria
Ave. East, Regina, Sask. S4N 0N7 Fax: 306-352-7203 or

Phone: 1-800-667-7933

MONOPOLY BAD FOR YOUR HEALTH

Why do we put up with a health care monopoly, yet rant against airline mergers?

by David Gratzer

Talk Radio is a strange phenomenon. A perfectly interesting topic will come up — say, monetary union with the U.S. — and you can almost hear the sound of radio dials being turned. But when the possible merger of Air Canada with Canadian gets raised, every radio owner in the country seems to call in.

The questions are good: What will service be like in a world without competition? Will anyone be able to afford a Toronto-Regina ticket if there's only one carrier? If airplane food is bad now, what will the chicken look like when airline workers need not be so customer-focused?

Intuitively, people know that monopolies mean higher costs and lower quality service. Competition is needed for quality. In a recent lecture, Nobel laureate Gary Becker went as far as to argue the merits of competition in areas where the bottom-line is not money (like religion and opinion formation).

But here is the curiosity. As much as Canadians worry about the possible implications of an airline merger, they seem perfectly content to leave health care in the hands of a government monopoly. Health care is not the same as air travel. The effects of a monopoly, however, are just as tangible.

If John Smith isn't content to wait two days in the hospital hallway and chooses to leave, pneumonia and all, no one loses the "business."

The hospital will get the same government grant. And if John Smith gets really angry and

decides to quit medicare, he can't. He'll pay the same tax no matter what he puts on the hospital client satisfaction survey. In fact, he isn't even allowed to purchase health care outside of medicare. (He could go to the United States, although imagine the cost of the plane ticket on Air Onex.)

Canadians tolerate this, in part, because they believe that when they really need health care, it will be there for them. Sure, it may take two days to get back a strep throat swab at the family physician's office — when, incidentally, 10-minute tests are available — but true emergencies are another matter altogether. Except that they aren't.

Earlier this month, the Canadian Medical Association Journal published a study on waiting times for coronary angiography at a major Toronto hospital. The study collected data from 357 patients waiting for a coronary angiogram (a picture taken of the heart that allows the visualization of coronary arteries). Angiography, in many cases, is crucial to diagnosis and treatment determination.

Waiting times were contrasted with the recommended maximum waiting times for each category of urgency. Overall, just 60 per cent of patients received the diagnostic test within the clinically recommended period. Extreme urgency didn't much matter. Only nine of the 15 patients who needed an angiogram within three days actually did get it in that time.

Three of these patients waited eight days or longer.

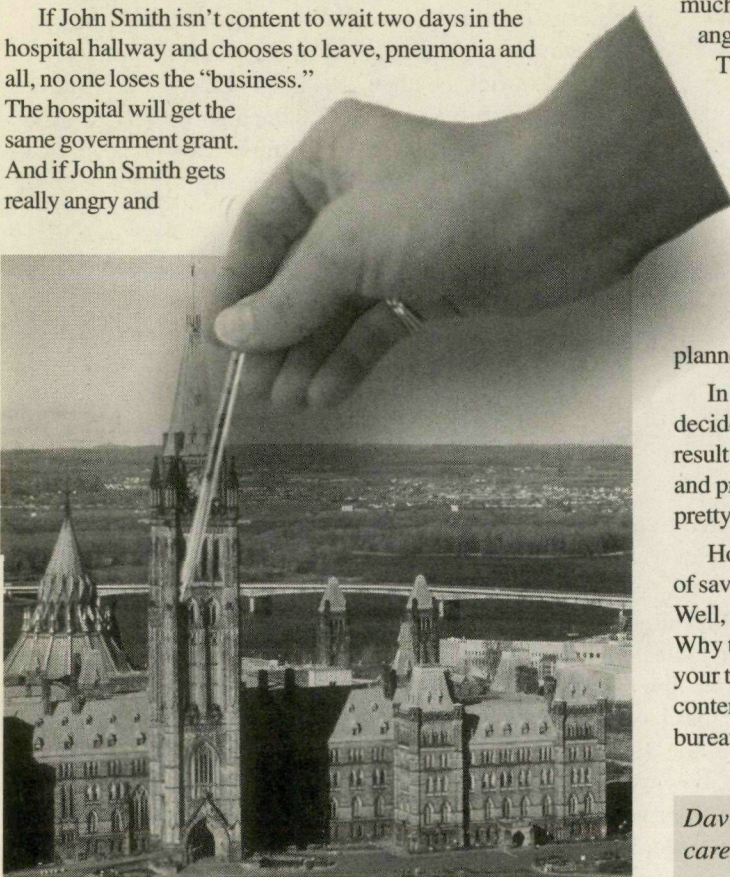
Add this report to a growing list of studies suggesting inappropriately long wait times for radiation therapy, heart bypass surgeries and hip replacements. But if the new study is unsettling, it certainly isn't surprising.

The reason patients can't get timely access to angiography — or, for that matter, radiation therapy, heart bypass surgeries, hip replacements, or a dozen other procedures — is because governments have planned it that way.

In the late 1980s and early 1990s, provincial health ministers decided to restrict the supply of health care. Fewer doctors result in fewer physician visits. Fewer visits mean fewer tests and procedures. And all this, of course, costs less money. It's pretty ingenious — unless you're a patient.

How could we concoct such a bizarre and irrational method of saving money literally at the expense of people's well-being? Well, in a monopoly, administrators manage in strange ways. Why then do we tolerate it? After all, if you don't want to trust your travel plans to a one-airline monopoly, why are you content to leave your heart in the hands of government bureaucrats running a health-care monopoly? ■

David Gratzer is author of the new book on health care, "Code Blue." To order see page 14.



Tax Cuts *Win* Elections

Sometime philosopher and 70's rock artist Meatloaf made famous the phrase "Two Out of Three Ain't Bad". Well in the case of provincial elections in 1999 – Four Out of Five Ain't Bad either. Simply put – in all but Manitoba – politicians who campaigned on cutting taxes

were elected to government. To be sure, they all promised increased spending on one area or another, but the trend has been undeniable: voters in Canada are rewarding politicians committed to lower taxes. The following is a brief summary:



Bernard Lord

New Brunswick

New Brunswick's election was the first campaign of 1999. When it began it was expected that incumbent Liberal Premier Camille Thériault would win handily.

But when all the votes were tallied, the New Brunswick Progressive Conservative Party, led by

Bernard Lord had reversed the previous seat count. Prior to the election the PC party had 9 seats, the Liberals had 45 and the NDP had 1 — they now have 44 seats to the Liberal's 10 (still 1 NDPer).

Apart from Premier Lord's charisma, a solid

tax cutting agenda helped to gravitate 53% of the electorate towards the PC party.

Much like Thériault's predecessor, Frank McKenna who balanced New Brunswick's budget, Lord put forward a taxpayers agenda that included a 10% income

tax cut, a taxpayer protection act, a long-term debt reduction strategy, and assorted spending reductions.

This surprise victory means that if Premier Lord delivers all of his campaign promises, New Brunswick's taxpayers will be the big winners.



Mike Harris

Ontario

Having already cut personal income taxes to the lowest level in the country, Premier Mike Harris and the Ontario Progressive Conservative Party started the campaign with a promise of cutting income taxes even further. And he repeated his commitment to implement taxpayer protection legislation.

Liberal Leader Dalton McGuinty correctly pointed out that Mike

Harris had failed to honour a signed CTF pledge prior to the last election committing to taxpayer protection legislation. McGuinty signed his own taxpayer protection pledge during the campaign calling it no less than the "price of entry to government in the 1990s."

In the end, however, Premier Harris and his Tory government were re-elected securing 59 of 103

seats in the Ontario legislature and 45% of the vote – up from his first campaign in 1995.

Ontario taxpayers are counting on a 20% reduction in both their personal income tax and in the province's portion of their property tax.

And oh yeah, ... there's still that matter of taxpayer protection legislation.



Roy Romanow

Saskatchewan

Saskatchewan voted overwhelmingly for tax relief. Almost 40% opted for the party offering the most substantial tax relief – the Saskatchewan Party – which included a 20% cut in income tax and a reduction in the provincial sales tax.

Another 39% voted for the NDP, which promised the equivalent of a 16% cut in income tax.

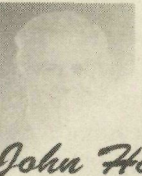
Tax relief was a lower priority for the provincial Liberals who committed to income tax reductions of 10% and property tax rebates.

How refreshing that an election was fought not on the merits of tax cuts, but rather what mix of tax cuts was most appropriate.

The Canadian Taxpayers Federation challenged each party leader during the campaign to sign a pledge committing

themselves, if elected, to implement their tax cut promises – or resign.

What direction the new NDP-Liberal government will take is uncertain. But what is certain, is that Saskatchewan taxpayers demanded tax relief at the ballot box.



John Hamm

Nova Scotia

Liberal Premier Russell MacLellan presided over a minority government that functioned with the co-operation of the Progressive Conservatives (PC). But when his budget called for “off book spending,” PC leader John Hamm revoked support precipitating a July 27th election.

The Liberals and NDP were tied with 19 seats each. At the end of the election they remained tied, but this time with only 11 seats each and an identical percentage of the vote.

Building on his refusal to support a “smoke and mirrors budget,” Premier Hamm put taxpayers first and was rewarded with a majority of

30 seats. In particular, he called for the elimination of deficits, legislation to identify sources of new program spending, and a promise to make Nova Scotia’s tax structure the most competitive in Atlantic Canada. Coming from third place, Premier Hamm has the opportunity to put Nova Scotia’s taxpayers first.



Gary Doer

Manitoba

Tax relief was pushed to the front of the pre-election radar screen by all three major provincial parties. The CTF took the lead by launching an income tax cut advertising campaign at the start of the election campaign.

Incumbent Premier Gary Filmon and his

Conservatives promised a 10% cut in income tax, elimination of the provincial education property tax and referendums on local tax hikes. The Liberals also chimed in with a commitment to eliminate the provincial education property tax.

In the end though it was

Gary Doer and the New Democrats earning 32 of 57 seats and 45% of the vote. Mr. Doer committed to honour the 1999 Manitoba budget’s impending personal income and small business tax cuts in addition to boosting the property tax credit to \$400 from the current

\$250 per household.

Not exactly a tax cutter. But Mr. Doer’s spending plans were considered less ambitious than his Conservative opponent and importantly he reversed his long-held opposition to the province’s CTF-inspired Taxpayer Protection Act.



Repo Man

Flexes

at Revenue Canada

by Victor Vrsnik

Repo-Man is not helping Revenue Canada's public relations image after the IRS-style raid on the Winnipeg home of the Rosenberg family. Revenue Canada agents are settling an alleged \$1.2 million debt the hard way by seizing the Rosenberg's property and possessions.

Only months before Revenue Canada morphs into the Canada Customs and Revenue Agency (CCRA), the Winnipeg home invasion explains why some people have misgivings about the new super-tax agency about to be hatched.

The new agency will administer Canada's tax laws and collect tax revenues on behalf of federal and participating provincial and territorial governments. Ottawa claims consolidating federal and provincial tax collection will save government and taxpayers time, money and paperwork. No harm in that. But what will keep the agency in check and prevent it from mutating into a power unto itself, trampling over the rights of taxpayers?

The image of tax storm-troopers coming through the door to rummage through your family's property and load it up on a truck does not inspire a sense of security. It's enough to spur the 'one world government' fanatics into building mortar walls around their homes. Ludicrous as that may seem, perhaps ordinary Canadians are not paranoid enough.

Canadians should be alarmed that state enforcement powers will be transferred from the Revenue Canada "Department", that is accountable to Parliament, to the Canada Customs and Revenue "Agency", answerable only to a parliamentary committee.

However heavy handed their actions were in the Rosenberg case, Revenue Canada is legislated with enforcement powers. Its can seize assets and property, freeze bank accounts, and garnishee wages. These enforcement powers should be closely monitored by politicians and not handed blindly to an arm's

length agency accountable only to bureaucrats.

As a safeguard, Reform MP Jason Kenney proposed a *Taxpayers' Bill of Rights* to protect Canadians from the potential of arbitrary, unfair and abusive treatment by the Canada Customs and Revenue Agency. The law would also create an *Office for Taxpayer Protection*, an independent taxpayer advocate who would report to Parliament, not unlike the Auditor General.

"It is important that Canadians never be subjected to the abuses of power that have made the IRS the most feared institution in the United States. A Taxpayers' Bill of Rights would be an important safeguard against potential abuses," said Mr. Kenney.

The Rosenberg house raid may have ushered in a new Machiavellian era of tax collection and a new modus operandi: "Better to be feared than loved." With the underground economy growing at an alarming rate, tax officials will undoubtedly try to unearth as much undeclared taxes as possible.

Earlier this year, Auditor General Denis Desautels reported that federal and provincial governments lose an estimated \$12 billion a year to tax cheats across all sectors of the underground economy. In the wake of the report, Revenue Canada committed to a campaign to enlightening Canadians on tax evasion.

Whether it's a feel-good public relations offensive or an IRS-style search and seizure operation, the carrot and stick approach to tax disputes misses the point that our complicated tax structure and offensively high tax rates breed confusion and disobedience. Nothing short of a massive overhaul of the tax structure toward simplification and fairness, and a full blast reduction to our high income tax rates will restore the public's confidence. ■

Note: Canada's new super tax agency, the Canada Customs and Revenue Agency, is scheduled to begin operations this fall. So far, no single province has signed on as a full partner with the single tax collection behemoth.

AROUND THE CTF

Each year CTF offices handle hundreds of media interviews and inquiries, hold press conferences, make presentations and issue regular news releases, commentaries and reports to advocate the common interest of taxpayers. The following is a sampling of issues your CTF tackled in August and September 1999:

August

SASKATCHEWAN: The summer of rural discontent. CTF-SK Director Richard Truscott addresses several "Tax Revolt Meetings" throughout southern Saskatchewan lambasting provincial politicians for causing skyrocketing property and school taxes at a time when farm incomes have plummeted.

MANITOBA: CTF-MB Director Victor Vrsnik issues a news release critical of the Public Utility Review Board's decision to allow the provincial government to go forward with its plan to nationalize the province's natural gas utility.

NATIONAL: The CTF was named as one of the top three organizations in Canada for aggressive use of the Internet to support its media/advocacy activities by noted *National Post* and *Hill Times* journalist Pierre Bourque.

MANITOBA: The CTF leads the charge into the Manitoba election campaign with teaser billboards reading "Need a Raise?" Two weeks later the message was filled in with "Vote For Income Tax Cuts".

BRITISH COLUMBIA: Premier Glen Clark's resignation has media lined up outside BC director Mark Milke's office for comment on the

August - September 1999 Activity Summary		
CTF Office	Interviews	Releases & Events
Ottawa	157	2
Saskatchewan	128	11
Alberta	117	4
Manitoba	92	7
B.C.	72	5
Ontario	66	4
TOTAL	632	33

former Premier's \$1.7-million pension — a pension he enriched.

ALBERTA: CTF Director Mitch Gray spoke at the Gas Tax Summit in Calgary and called for a halt to Calgary Mayor Al Doer's proposal for a municipal gas tax.

September

ONTARIO: CTF research results in a series of articles titled *Municipal Mergers: Myths and Facts* appearing in papers in the Ottawa, Hamilton and Sudbury areas.

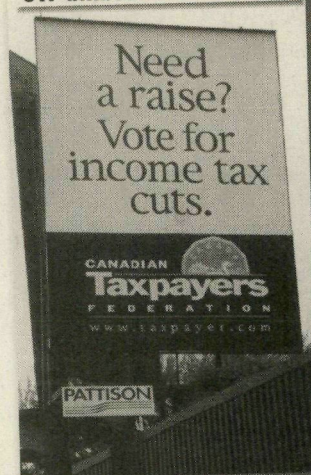
BRITISH COLUMBIA: A model municipal by-law for citizen initiated referendums is released by CTF-BC director Mark Milke in a study called *Opening the Town Square*. The study, available on the CTF website, is sent around the province in advance of the fall elections.

SASKATCHEWAN: The CTF unveils its Tax Cut Guarantee challenging party leaders in the provincial election to sign a pledge committing to their own tax cut promises if elected, or resign. Two of three party leaders sign the Guarantee.

ALBERTA: CTF earns headlines criticizing Premier Klein's announcement that the province's burgeoning surplus will increasingly be dedicated to new spending rather than tax relief and debt reduction.

NATIONAL: CTF-Federal Director Walter Robinson is front-and-centre on talk radio shows across Canada arguing against any sort of taxpayer bail-out or dedicated lottery for NHL teams. CTF research shows that a 480% increase in player salaries is the main cause of the problems facing NHL teams whether they be American or Canadian, big-market or small-market.

CTF billboard in Manitoba



BRITISH COLUMBIA

\$41,000_{for the} HOLY BODY TATOO SOCIETY

Grants and Contributions from BC's 1998-99 Public Accounts

Every year the Public Accounts of B.C. are released and every year the Canadian Taxpayers Federation slogs through them to find ludicrous examples of political patronage, special interest group funding, and just plain wacky wastes of taxpayer money. In 1998-99, \$16.659 million in grants and contributions were doled out compared with \$16.534 million the previous year.



Grants are given out with no strings attached. *Contributions* are given for services or goods provided, some justifiable - say in the case of money for foster children, some not. (For example, a minister may order an unnecessary or over-priced study to pad the pockets of political allies.) The public accounts do not list whether money received was a grant or a contribution, only which ministry the money came from. The slush funds with the weakest justification for their existence usually come from the ministries of Employment and Investment and Small Business, though every ministry has its share of free taxpayer cash to spread around. The following is a tiny sample of where some of your taxpayer money went in the last budget year. This year's eye-catcher of a grant/contribution must be the \$41,000 given to the Holy Body Tattoo Society.

Unions

BC Federation of Labour	66,000
BC Teachers Federation	170,172
IBEW 213/ECA of BC	36,849

Societies, Clubs, Chambers, Associations, Summits, Lobby Groups, Institutes, Councils

Association of Book Publishers of BC	61,000
Treaty 8 Tribal Association	456,500
Watari Research Association	886,086

West Kootenay Women's Association	48,553
Automotive Retailers Association	28,859
BC Cranberry Growers Association	30,000
BC Chamber of Commerce	750,000
Dawson Creek Chamber of Commerce	102,636
New Westminster Chamber of Commerce	51,862
B C Association of Aboriginal	
Friendship Centres	177,000
Registered Nurses Association of BC	273,260
Richmond Multicultural Concerns Society	42,500
Western Front Society	25,500
Institute of Indigenous Government	1,472,674
Vancouver Lesbian Connection Society	41,778
Youthquest Lesbian & Gay Youth Society	42,100
Deb's Empowerment Brigade Society	120,183
Planned Parenthood Association of BC	904,061
Pro-Choice Action Network	25,000
Lifestyle Equity Society	1,120,363
Horse Council of B C	64,161
Sierra Club of BC	45,200
BC Environmental Network	46,500
Save Our Living Environment Society	47,724
Central Westcoast Forest Society	25,864
The Advocacy Centre	57,018
Gitxsan Treaty Society	247,988



BRITISH COLUMBIA

Circle of Eagle Lodges

Society 46,840

Newton Advocacy Group

Society 38,760

Helping Spirit Lodge

Society 509,634

Italian Folk Society 63,408

The Laurier Institute 35,000

National Aboriginal Achievement

Foundation 50,000

Nisga'a Tribal Council 335,707

Haida Gwaii Society For Community

Peace 267,929

Social Planning and Research

Council 25,060

Vancouver Status Of Women .. 53,582

Victoria Status of Women Action

Society 41,778

West Coast Environmental Law

Research Foundation 25,000

First Nations Summit 566,610

National Forest Strategy Coalition 42,500

Office of the Wet'Suwet'En Hereditary Chiefs 43,865

Vancouver Area Human Rights Coalition 40,000

Community Justice Initiatives Association 90,950

Surrey Women's Centre Society 387,420

Langley Environmental Partners Society 27,000

National Climate Change Process 35,436

Wrags Western Regional Advocacy Group 26,673

Tennis, Sailing and Other Fun Activities

BC Sailing Association 94,224

BC Table Tennis Association 33,207

BC Archery Association 49,167

BC Badminton Association 157,971

BC Freestyle Ski Association 25,227

BC Rugby Union 109,403

BC Wrestling Association 185,425

Tennis BC 178,605

Basketball BC 129,464

Just-For-Fun Category

Holy Body Tattoo Society 41,000

A Night on the Town: The Arts Category

Arts Club of Vancouver Theatre Society 257,000

Assembly of B C Arts Councils 87,500

Association of Book Publishers of B C 42,500

Axis Theatre Society 43,400

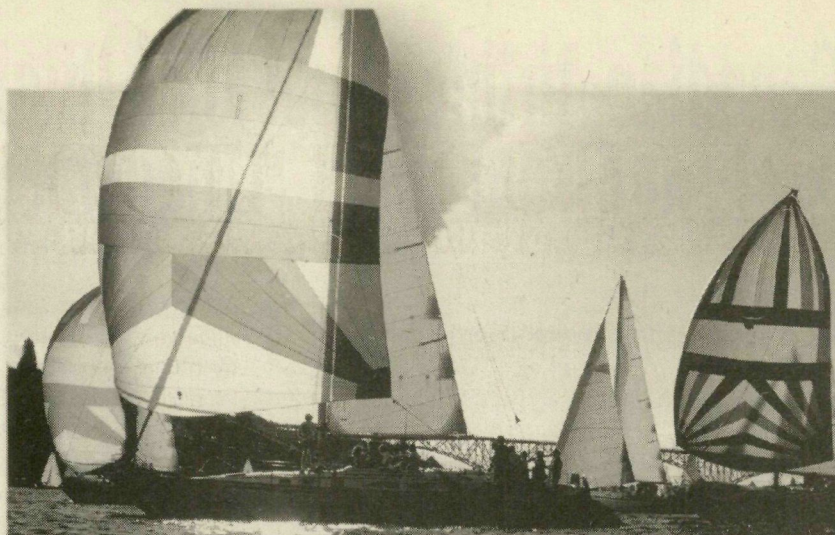
B C Photography & Media Arts Society 58,000

Belfry Theatre Society 85,000

Carousel Theatre Society 49,000

Cineworks Independent Filmmakers Society 33,000

Coastal Jazz & Blues Society 26,750



Community Arts Council of Vancouver 37,140

Contemporary Art Gallery Society of BC 33,500

Dance Arts Vancouver Society 58,000

F D B C Film Development Society of B C 2,260,000

Greater Vancouver International Film

Festival Society 80,000

Intrepid Theatre Company Society 27,000

Island Arts Centre Society 191,104

Moving Images Distribution Society 36,800

Pacific Music Industry Association 172,500

Playwrights Theatre Centre 304,121

Satellite Video Exchange Society 33,200

Stanley Theatre Society 1,733,915

Vancouver Arts Stabilization Program 100,000

Vancouver East Cultural Centre 48,200

Business/Government Enterprises

Orca Bay Arena Ltd. 473,124

IFC International Financial Centre Society

of Vancouver 150,000

Skeena Cellulose Inc. 2,750,505

Centra Gas BC Inc. 94,326*

(*Only Employment and Investment grant/contribution listed above. Energy and Mines not included in above amount.)

B C Pavilion Corp. 2,194,000

The "What-Are-These?" Category

The Adventure Group 98,500

BC Softworld Society 95,000

All Together Now Program Grants 154,000

(Yes we're serious. It is an actual category.)

Suggestion Awards Grants 35,734

Yes Canada-BC 33,141

Community Accountability Program

Grants 162,000

BRITISH COLUMBIA

Canadian Airlines Subsidies, Higher User Fees and Four Debt Management Plans

The BC Auditor General's Report -- Unplugged

BC's chief accountant, George Morfitt, recently released his analysis of the province's 1997-98 finances (it takes a while to dig through a year's bills), and here is a selection from what he found.

In the corporate-welfare-in-drag department, and pay special attention if you or your RRSP own Air Canada or WestJet shares (or work for them), the BC government continues to give \$11.1 million to Canadian Airlines International every year, and will until the four-year deal expires. Count the wad: That's \$44.4 million.

The politicians will claim that since they reduced the fuel tax payable for Canadian Airlines, that hardly counts as a subsidy. OK, but only if that reduction was offered to everyone. It wasn't. Here's how the AG put it. "The province has chosen to record this amount as a reduction in fuel tax revenue rather than as a direct grant. Because the amount is set, and is a concession to one airline, we believe it should be more appropriately recorded as an expense."

Tax revenues: Despite the Asian flu, which the government blames for almost every ill to hit it, and probably soon to include the premier's next cavity, tax revenues hit \$13.5 billion in 1998, up from \$11.4 billion in 1994. Well, perhaps that's due to population growth? Nope. Per capita, each BCer generated \$3,182 to the provincial coffers in 1994 compared to \$3,455 in 1998.

And here's a little secret: Between 1997 and 1998, "other" revenues flowing into provincial coffers (user fees, licenses, extra crown corporation skimming, and so forth) rose by 9.4% in one year. It's not your imagination. User fees really *have* increased.

And where's that money going? In 1998, 69% went to

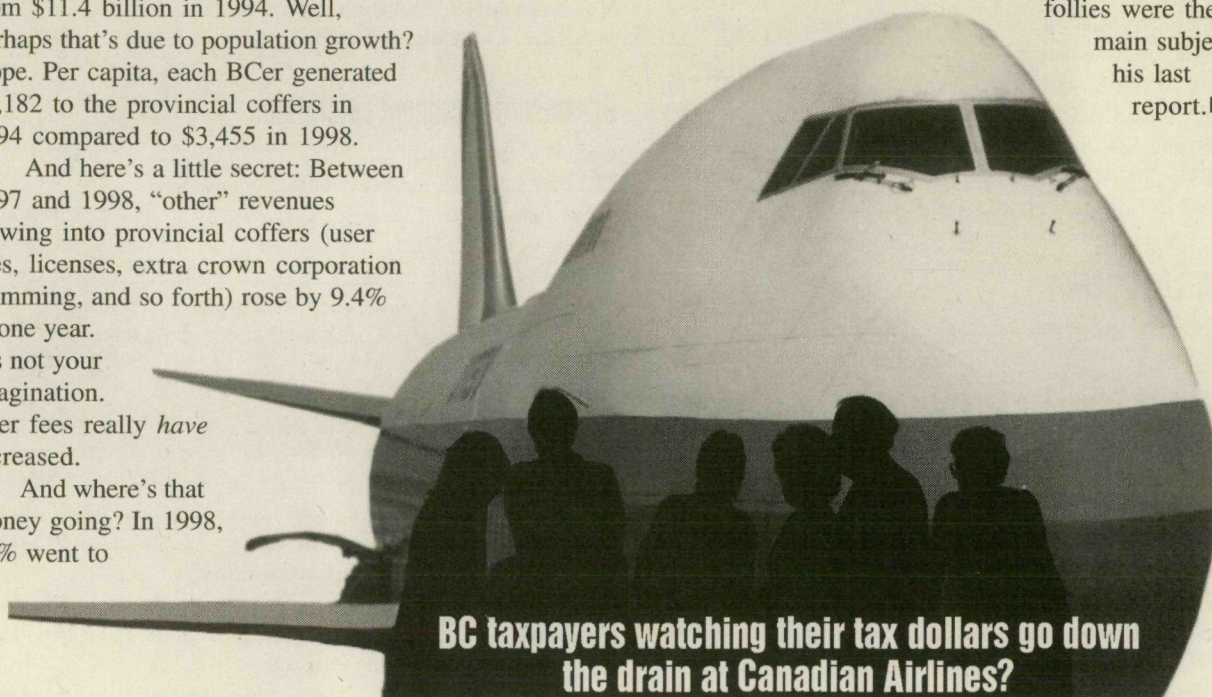
healthcare, education, and social services. (Note to Gordon Campbell: If you depose the current government, these areas will have to be temporarily cut to balance the budget, since they form the majority of government spending.) The rest goes to transportation, debt interest, and government ads telling taxpayers that politicians at 16% in the polls are actually swell folk.

Here's an revealing snapshot. Between 1994 and 1998, spending on social services jumped 17.6%, education climbed 17.8%, while healthcare dollars rose by 18.7%. Meanwhile the population grew by 8.3% and overall economic growth in the province was up by 17% between 1994 and last year.

That means the province kept plucking the economic goose as fast as it grew, which explains why taxpayers of all varieties have been treading water, as the government kept feeding money back into its coffers as quickly as the economy could produce it.

Despite the taxpayer plucking, debt increased, and the government found itself in the Auditor General's woodshed over its inability to meet the targets set out in three debt management plans over four years. But then,

that's not new: budget follies were the main subject of his last report. ■



BC taxpayers watching their tax dollars go down the drain at Canadian Airlines?

BRITISH COLUMBIA

So - What did Glen Clark Cost Us? And the new guy?

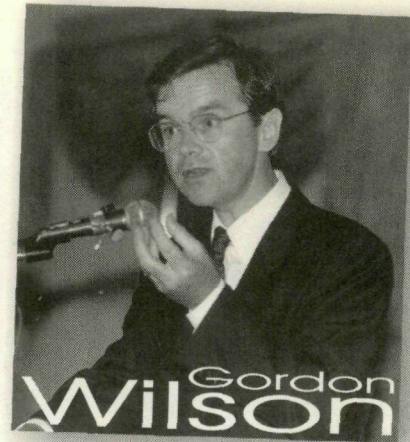
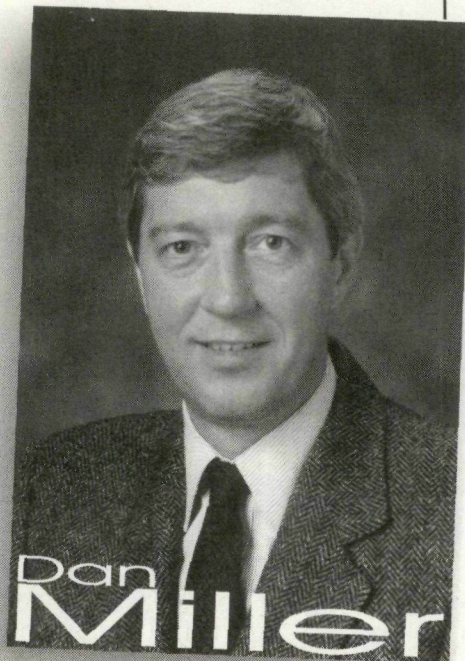
Glen Clark may be gone as premier, but his past decisions while he was Employment and Investment minister, Finance minister, and Premier will continue to cost BC's taxpayers plenty of hard-earned cash.

Total provincial debt increased by \$6 billion just while Mr. Clark was premier, from \$27 billion in 1995 to approximately \$33 billion by the time he resigned in late August. When Mr. Clark took over as the first NDP Finance Minister back in 1991, the total provincial debt was \$17.2 billion. (The debt will rise to an estimated \$34.7 billion by the time the next budget is introduced in March 2000. Each British Columbian now owes \$8,200 as their share of the total provincial debt.)

Not that the province's soaring debt has hurt Mr. Clark's retirement fund. Mr. Clark will be eligible for his MLA pension at age 51, at which time he will be entitled to collect up to \$49,094, which will increase to \$96,892 by the time he reaches age 75. The former premier could collect a cumulative total of \$1.7 million by the time he reaches age 75.

And the new and temporary guy in the Premier's chair? Well, Dan Miller was recently implicated in the Carrier Lumber judgement, where the province was found to have tried to prevent that lumber company from exercising its legal right to log. That little attempt to break a legal contract may cost taxpayers \$150 million, all thanks to the actions of Dan Miller (then forestry minister,) Dave Zirnelt (then Economic Development minister) and former premier Mike Harcourt.

As for his pension... ■



Milke Wilson

CTF-BC director Mark Milke published an opinion piece in the *Vancouver Province* criticizing then BC Finance Minister Gordon Wilson for endorsing Joy MacPhail's last deficit budget. The Finance Minister responded one week later, which was then responded to by *The Province* editorial board. Here is an excerpt:

Despite the Premier's claim that his appointment of [Gordon] Wilson shows he's open to new ideas and a new perspective, it actually means more of the same deficits, higher debt, and little in the way of real tax cuts. Doubt that? Moments after Wilson was appointed, the new minister "absolutely" endorsed the last provincial budget, along with its deficit. - - CTF BC director Mark Milke, July 26, 1999

"I disagree with Milke's theory that debt servicing costs are somehow eroding health care and education in this province. BC's interest costs remain the second lowest in Canada." - - Then BC Finance Minister Gordon Wilson, Aug. 1, 1999

"Wilson wrote last week to counter the Canadian Taxpayers Federation claim that a ballooning public debt is crippling health care and our delivery of education. Wilson has missed the point - one that isn't missed by those with a mortgage - the more you owe, the more debt charges you pay and the less you have to spend on other things." -- Vancouver Province editorial, Aug. 9, 1999 ■

ALBERTA

Traveling in *Style*

Once upon a time, not so long ago, the Alberta government was a model of fiscal restraint. When Premier Klein and his administration came to power they embarked on a deficit cutting, cost cutting, tax cutting plan unlike anything ever seen in Canada. It has been a rousing success.

It also seems to be over. Or at least that's the way certain provincial cabinet ministers appear to be thinking. Abandoning all concern for Alberta taxpayers, ministers have lately engaged in an orgy of spending on over-seas travel that has little or nothing to do with government business.

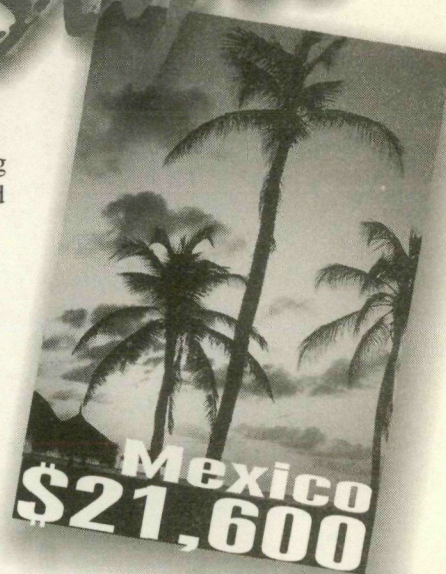
Here are some examples:

• **Economic Development (ED) Minister John Havelock** recently spent \$56,700 on a 20 day Asian trade tour. The value of such a tour might not be as circumspect had it not

followed right on the heels of a very similar Asian "Team Canada" tour involving Premier Klein. It's also the second tour by an ED minister to Asia within the past year.

• **Learning Minister Lyle Oberg** just got back from Puerto Vallarta, Mexico where he was figuring out how we could improve our education system based on the Mexican model. Great idea. He spent \$21,600 of taxpayers' money on the trip which helped cover the cost of one of his travel companions, MLA Butch Fischer, who has no connection to education policy whatsoever.

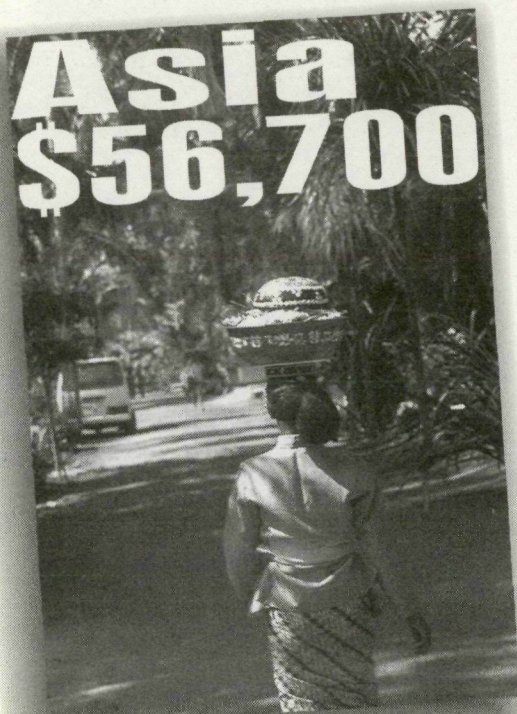
• **Gaming Minister Murray Smith** blew \$32,000 of taxpayers' money on a self-improvement course in London, England. His enrolment in a 22 day management program at the London Business School has something to do with making "changes at the AGLC [Alberta Gaming and Liquor Commission]", although he couldn't explain exactly what those changes might be. Apparently, the army of bureaucrats Mr. Smith has to help him with managing the ministry just aren't smart enough to do the job.



So what is going on? Maybe it's the fact that Alberta is now running large surpluses, so MLAs feel its O.K. to regress to wasting taxpayer dollars. Maybe it has something to do with power corrupting ideals. Whatever it is, it has to stop.

Travel might be necessary in some limited circumstances, but like all government expenditures MLA trips should face scrutiny. A simple test for evaluating the merit of any trip involves only two questions: one, what is the return for taxpayers on their investment; and, two, is the MLA mixing business with pleasure?

The examples above do not pass the taxpayer test. It's time to rein in ministerial travel budgets before this wasteful spending trend permeates the government as a whole. ■



TAKE ACTION!

Call or fax any of the above mentioned ministers and tell them what you think! (All numbers are under area code 780)

Jon Havelock – Phone: 427-3665 Fax: 415-0961

Lyle Oberg – Phone 427-2025 Fax: 427-5582

Murray Smith – Phone: 415-4894 Fax: 415-4857

The Environment A Taxing Issue

We all agree that the environment is important – obviously. But we seem to be having a very difficult time coming to agreement as to what should be done to protect it.

Should we leave it to industry to monitor its own carbon emissions? Should we impose an environmental tax on individuals or businesses? Should we offer up “incentives” to encourage people to modify their behavior? And just who is going to pay for any or all of these ideas? And don’t be deceived – environmental policy changes will cost money.

With cost in mind, then, Alberta recently unveiled the skeleton of an action plan to reduce green house gases.

At first blush it seems to be on the right track, offering up voluntary, technology-driven solutions to the problem of rising emission levels. That’s certainly a more thoughtful approach than what seems to be Ottawa’s recurrent favoured plan of attack – a carbon tax.

A carbon tax is probably the worst of all possible scenarios for dealing with gas emissions. Why? Well, first and foremost it wouldn’t work. We know that because we already have a carbon tax – it’s called the excise tax on gasoline. Emerging out of the fear of fuel shortages and price shocks in the early 1970s, the excise tax was supposed to reduce fuel consumption. Yeah, right. After 25 years of growing fuel taxes consumption has not declined one little bit. That’s because the price of fuel is highly

inelastic. In other words, people consume fuel in the same quantities regardless of the price simply because they need it. If taxes went up on lava lamps – pushing up the price – you might not buy one. After all, who really needs a lava lamp? But you do need fuel – to get to work, to put in your semi to haul goods, to power your factory, etc. etc. Higher taxes are not a deterrent to fuel consumption.

Neither are they conducive to economic growth. A carbon tax would: reduce consumer spending, owing to a drop in disposable income; result in a decline in business investment, reflecting a reduction in investment by utilities; lower exports; increase unemployment; and, quite possibly, lower total tax revenues as GDP goes into a free-fall. This is not just the opinion of a bunch of crusading anti-tax radicals – it’s also the opinion given by the government’s own economists.

So avoiding a carbon tax is a no-brainer. But are Alberta’s proposals

any better? Some of the ideas thrown out, like lowering provincial speed limits or introducing an annual target for government purchases of electrical power might not be that expensive. Other proposals, however, such as offering “financial incentives” for the purchase of fuel-efficient vehicles, or the building of “eco-efficient” industrial parks could get a little pricey.

The bottom-line is that anything the provincial or federal governments do to rein in emissions is going to cost money. Fair enough. But that should not translate into an overall cost increase for consumers or taxpayers. If, for example, the cost of the province’s plan amounts to the rumoured \$30 million, Klein and company have an obligation to take that money out of existing revenues and re-prioritize their spending. Taxes cannot be allowed to increase to pay for yet another government program, no matter how well intentioned it might be. We simply can’t afford it. ■

A Big Stinking Mess

by Mitch Gray

What a mess! What a big stinking mess!

We're talking, of course, about education property taxes in Alberta. The way we collect and distribute property taxes for the purposes of education in this province is almost beyond comprehension. It is a system that is riddled with complexity, inequity, unpredictability and political-infighting.

The real trouble began back in 1994 when the province decided to cut municipalities out of property tax revenues collected for education. The province, and not the municipalities, now redistributes these revenues back to local school boards. The idea behind the scheme was noble enough – to make sure that all our kids have the same educational opportunities regardless of where they live in Alberta. The amount of property taxes paid by local taxpayers and businesses and the revenues available to each separate community was to be made more equitable. Sounds good so far, but then came market value assessment (MVA).

The introduction of MVA (where taxes are based on the market value of one's property) has led to a situation where some taxpayers are paying more than their fair share in education property taxes, especially in rapid growth areas. People on fixed incomes (mostly seniors) also get caught in the crossfire where their ability to pay is not linked to the value of their property.

But MVA isn't the only problem. Inequity also occurs because of a hodge-podge of jurisdictional authority.

Local school boards, for example, negotiate different contracts leading to different salaries, different student-teacher ratios, etc. So we're back at square one. The system still creates inequity in both the quality of education and tax levels throughout the province.

If all this is making your head spin, you're not alone. The provincial government is as confused as the rest of us. That's why they've set up a MLA committee to look at how to fix the problem. Recently, the committee suggested, and the government accepted, freezing the amount of property taxes taken in by the province. A welcome move – but really just a stopgap measure. It does little or nothing to address the underlying problems of complexity and inequality in the system.

So what is the solution? Well, it's as simple as the problem is complicated – eliminate the provincial education property tax altogether. That's right, abolish the tax and give Albertans the long deserved tax cut they've been waiting for.

Education would then be paid for strictly out of general revenues, eliminating all the complications inherent in the current system. Why the provincial government is in the business of raising property taxes in the first place is a complete mystery. Such a tax cut would amount to about \$1.3 billion or less than 8% of total government revenues – perfectly affordable given healthy budget surpluses and a natural growth in revenues.

Simplicity, equity, and a tax cut. Who could argue with that? The only thing left to do would be to enact tax and expenditure limit legislation to ensure that the municipalities couldn't simply increase their property taxes to offset the tax cut. Such a simple solution for such a big mess. ■



ALBERTA

AGRICULTURE

MEMBER

SURVEY RESULTS

The Agricultural Survey below was conducted over a period of several months by CTF field services representatives in Alberta. The survey was prompted by the concerns of farmers over high taxes and a lack of accountability in government. The results will be used to formulate the CTF's agriculture policies in the coming months.

1. What are your major concerns with your local municipality?

- # 1 Taxes
- # 2 Overspending
- # 3 Too much red tape
- # 4 Bloated bureaucracy

2. Would you support a municipal taxpayer protection by-law which would restrict a municipality's ability to raise taxes?

- Yes 92%
- No 8%

3. What is your position on the Canadian Wheat Board?

- Support 35%
 - Do not support 49%
 - Other 16%
- (Note: The vast majority who answered "other" favour dual marketing and/or greater accountability of the CWB.)

4. Regardless of whether you are for or against the Canadian Wheat Board, do you support an independent audit of the Canadian Wheat Board?

- Yes 98%
- No 2%



Government Secrecy on Highways Takes its Toll

by
**Richard
Truscott**

The provincial government has a duty to be as clear as possible about whether toll highways are on its agenda. Until the CTF applied pressure, it had been anything but.

In the past, Highways Minister Judy Bradley gave assurances that the government had not and would not look at tolls on highways to pay for road construction. The feds may be looking into it, but not the provincial government.

But according to a request made by the CTF under the province's information laws, a consultant had indeed been hired to study exactly that — whether it is feasible to have toll roads.

In the Highways Department's reply we were told that a study had been done in 1997 but it could not be released. According to government officials, the Department had been approached by a private company, First Marathon Securities, with a proposal to use tolls to complete the twinning of the Trans-Canada highway in Saskatchewan.

When the CTF requested information on studies regarding toll highways, First Marathon asked the government not to release a copy of its proposal for competitive reasons. That's fine. But the Department also hired a consultant - paid for by taxpayers - to look at the First Marathon proposal. The government rejected access to this report as well.

So despite earlier denials, the government had paid for a consultant to look at the issue and, to add insult to injury, refused to release the report.

This highlights a very important problem; taxpayers deserved to know what options the province was considering on such an important policy issue.

Thankfully, Premier Romanow put an end to the speculation by promising that toll highways would never be part of Saskatchewan's landscape as long as he was in charge.

Even if toll highways are not on the agenda, there are still lots of unanswered questions. Why would the Highways Department spend money if they were not considering toll highways? Why can't taxpayers see a copy of the consultant's report on tolling paid for by tax dollars?

Regardless, highway tolls shouldn't have been on the table in the first place. We already pay almost a half billion in gas taxes and road user fees each year, but only about 44% of that money is directed back into roads. If we were forced to pay tolls to drive on roads that we are already paying for, the tolls would simply be another tax.

The message is; put gas tax revenue into roads or cut the tax. Use it or lose it. This is at least one tax that should be dedicated to its original purpose.

The government has a duty, indeed a responsibility, to be clear and open about what is on its agenda. Instead the government led taxpayers down the garden path as they said one thing but did another. Was there a hidden government agenda here? Only time will tell. In the meantime, let's hope Premier Romanow keeps his word. ■

Defining the Debate: Put our Money Where Your Mouth Is

How refreshing to see tax relief at the top of the agenda during the recent provincial election campaign. We sure have come a long way in this country — especially in Saskatchewan. Thanks in large measure to groups like the CTF, the debate has moved from the merits of tax relief to a discussion of the magnitude of the tax cuts and the actual mix of which taxes to cut.

The Saskatchewan division of the CTF played a pivotal role in the 1999 Saskatchewan election campaign. At a press

conference on the steps of the legislature on September 2, we unveiled the "Tax Cut Guarantee". The Guarantee was a written pledge that each party leader was invited to sign assuring taxpayers that they intended to live up to their own tax cut promises, or they would resign.

People are sick and tired of being told one thing by politicians during an election, only to have them do something completely different after being elected. This time we decided taxpayers deserve as strong a guarantee as possible that the politicians would deliver on their *own* promises for tax relief.

Letters were sent to all three party leaders inviting them to sign our Tax Cut Guarantee before election day, but only Liberal leader Jim Melnychuk and Saskatchewan Party leader, Elwin Hermanson, agreed to sign on the dotted line. Premier Romanow refused saying he had some concerns with the wording of the pledge. From the start, however, the CTF made it clear

that we would be willing to make changes to the text of the Guarantee. The whole point of the pledge was to most accurately reflect each party's own commitments on tax relief.

We went to such great lengths because meaningful tax relief is that important for the future of Saskatchewan. It's time politicians put our money where their

mouth is.

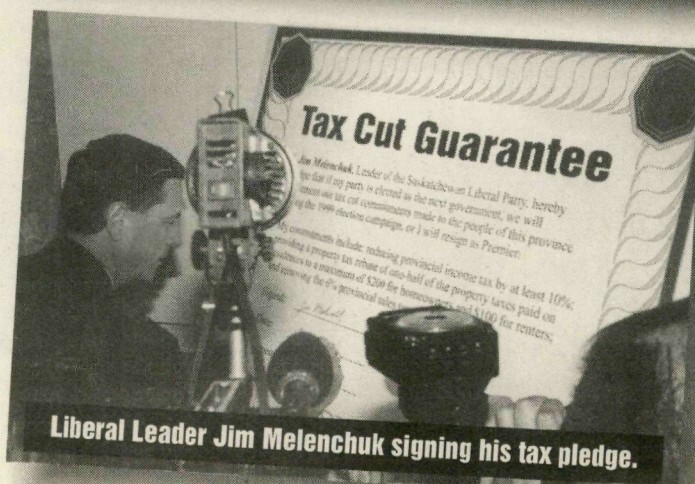
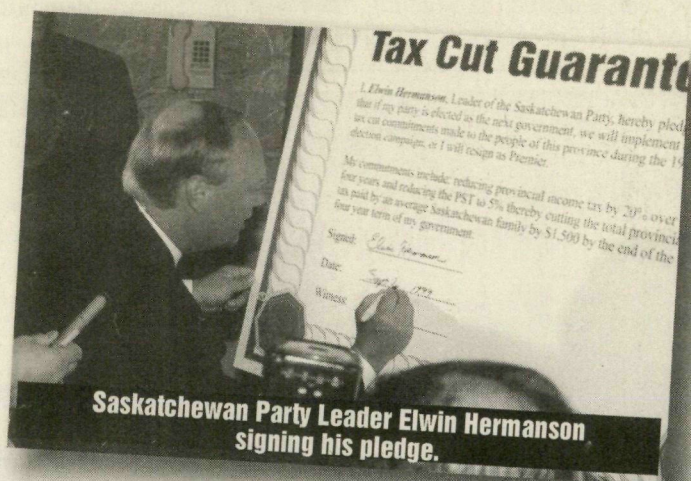
Although Premier Romanow did not sign, he repeated that his word was his bond. Thanks to the guarantee, the tax cut position of at least two of the parties was crystalized. Be assured — signed guarantee or no signed guarantee — the CTF will demand that commitments made to taxpayers during the election are kept!■

Correction

In the Saskatchewan section of the last issue of "The Taxpayer" (September/October), the graph that accompanies the article on the federal farm AIDA program (page 34) read:

"Farm Inputs and Property taxes: 1996-1998 Percentage Increase". It should have read: "Farm Inputs and Property taxes: 1986-1998 Percentage Increase".

The date in the text of the article was correct, but the date in the graph was not. We apologise for the error.



SASKATCHEWAN

Coalition Government Must Not Backtrack on Tax Cuts

What does this so-called "coalition government" between the NDP and the Liberals mean for hard-pressed taxpayers?

It could be bad news for three reasons:

First of all, having a majority in the legislature will reduce pressure on the government to cut taxes. Second, Roy Romanow was very vague during the campaign about his promise of \$1,000 in tax cuts. His refusal to sign the Canadian Taxpayers Federation's tax cut pledge may have foreshadowed the watering-down of his tax cut commitments.

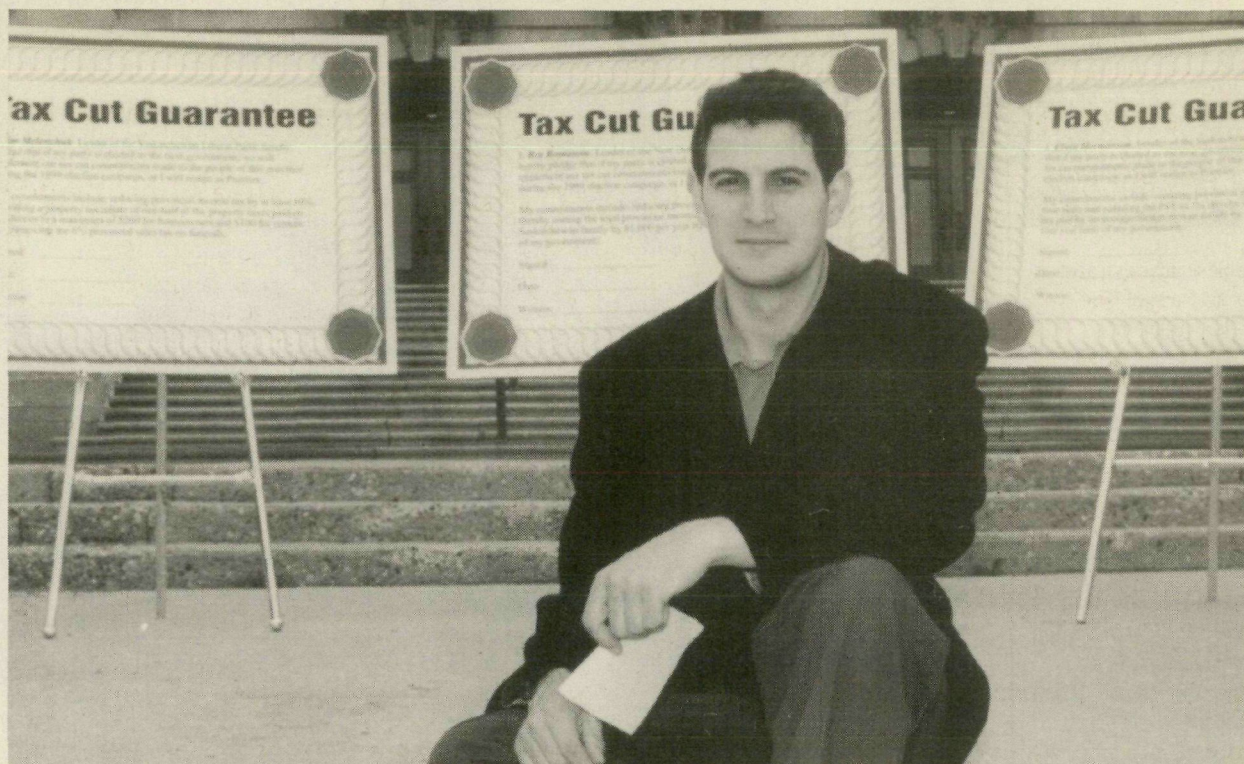
And third, we now have a coalition government with NDP and Liberal partners who campaigned on different promises. Where does this mixed government stand on tax relief?

There has been a lot of talk about spending on platform oddities like the "free tuition" program. But the promises of tax relief, so loud during the campaign, has been reduced to a whisper. Taxpayers must hold this new government's feet to the fire for lower taxes.

Just as important, the aftermath of this election demonstrates the need for a recall mechanism for

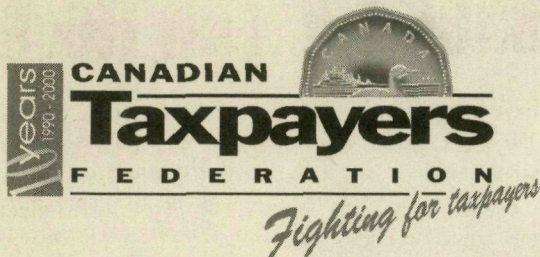
provincial politicians. More and more our politicians are brokering back room deals that ignore, or even betray, the people who elected them. We need to put the power back in the hands of the people, and make our politicians more accountable between elections.

Accountability begins with the Premier, who should clarify without delay exactly how the government intends to deliver the tax cuts promised during the campaign. On the next page is an open letter the CTF has sent to the Premier on behalf of CTF supporters in Saskatchewan. ■



Provincial Director Richard Truscott sitting in front of the CTF's Tax Cut Guarantee. Richard called on the leaders of the three provincial parties to sign a pledge that they would enact their tax cut promises made during the last provincial election or resign. Only Roy Romanow refused to sign on the dotted line....

SASKATCHEWAN



105-438 Victoria Ave. E
Regina, Sask
S4N 0N7

Ph: 306-352-7199
Fax: 306-352-7203

Dear Premier Romanow:

Congratulations on your re-election as Premier.

As you prepare your legislative agenda, the taxpayers of Saskatchewan want to know how you are going to deliver your election promise of tax relief.

Your election platform promised to cut the tax bill of an average family of four by \$1,000 after four years. However, it was exceedingly vague about what taxes would be cut, how they would be cut, when, and by how much.

You missed an opportunity to clarify your platform when you refused to sign our Tax Cut Guarantee pledge. (As you know, the pledge did not seek to commit you to CTF policy, but only asked that you clarify and stand behind your own platform.)

Meaningful tax relief is necessary to fulfil another election promise, to create 30,000 jobs over the next four years. As you know, Saskatchewan has one of the highest tax burdens in Canada, and this discourages private sector job creation. Considering that only 1,700 jobs were created in Saskatchewan in the last year, according to Statistics Canada, job creation on the magnitude you promised requires significant and quick action on tax relief.

The last two months have been among the most interesting in the history of Saskatchewan politics - including an election result that was a surprise to many, the election of a minority government, and your forging of a working majority.

If one thing was established by the election, it is that Saskatchewan people voted strongly for change and for reduced taxes, which was the number one issue of the campaign.

The specifics of tax relief may have been missing from the NDP platform, but your basic promise to significantly reduce taxes was very clear. With the election over, Saskatchewan taxpayers deserve to know the specifics, and eagerly await the fulfillment of your promise.

Tax relief should be the top priority of your government.

Sincerely,

Richard Truscott
Provincial Director

MANITOBA

Millennium Handouts



The federal government will spend \$145 million on Millennium Partnership Program grants. Federal funding for millennium projects is limited to a maximum contribution of up to one-third of total eligible project costs. Grants to Manitoba-based millennium projects amount to \$974,905. Here is a project breakdown:

- **Cultural Hall of Flame:** an exhibit to celebrate "the artists, builders and organizers of various artistic and cultural disciplines who have made a significant contribution to the development of francophone culture in Manitoba." Organization: Centre culturel franco-manitobain. Funding: \$15,000.
- **Dedication of the Linwood School Playground to their Youth:** a plaque will be unveiled in Winnipeg "to salute Linwood Elementary School's new playground." Organization: Linwood School Parent Council. Funding: \$1,250.
- **Fisher Homecoming 2000:** an urban renewal project of the Fisher region's main streets including historical interpretation centres and murals that depict the people and events of the region. Organization: Fisher Community Development Corp. Funding: \$17,010.
- **Green Dream:** an outdoor classroom at Ecole Robert H. Smith School in Winnipeg. Organization: Ecole Robert H. Smith Environment Committee. Funding: \$6,533.
- **Manitoba History Play:** production of a play about the history of Manitoba. Organization: Manitoba Theatre Centre. Funding: \$73,000.
- **Millennium Park Proposal:** building of a park in Russell to "pay homage to the community's heritage and cultural diversity." Organization: Town of Russell. Funding: \$125,632.
- **Millennium River Walkway:** a 23-kilometer riverbank walkway in Thompson along the Burntwood River. Organization: Thompson Dept. of Recreation, Parks & Culture. Funding: \$222,500.
- **Minnedosa Horticultural Society - Community Project 2000:** building of a 16 foot sculpture of a canvasback, a species of duck that thrives in the region. Organization: Minnedosa Horticultural Society. Funding: \$7,067.
- **Pan Am Park:** landscaping of a new park in Winnipeg to celebrate the new millennium, the 125th anniversary of Winnipeg and the 1999 Pan Am Games. Organization: Aquatic Hall of Fame and Museum of Canada. Funding: \$30,000.
- **Pictorial History of Eriksdale:** 11 murals will be painted depicting "how Aboriginal people and European settlers lived in by-gone years." Organization: Eriksdale Community Club. Funding: \$8,817.
- **Presentation of 20th Century Music:** a chamber music group will produce a study guide to introduce young audiences to new Canadian music. Organization: Groundswell. Funding: \$5,700.
- **Restoration of Minnedosa Heritage Village Home:** restoration of a historical home. Organization: Minnedosa Museum Committee. Funding: \$4,033.
- **Stones, Fish and Bannok, Historical Wall Murals:** a series of wall murals painted on public buildings celebrating the region's history. Organization: RM of Siglunes/Ashern community Dev. Corp. Funding: \$5,828.
- **Teulon - Ready for the Millennium:** Teulon will renew its logo through a competition, update its promotional materials, and paint a mural dedicated to the millennium. Organization: Town of Teulon. Funding: \$3,750.
- **Transformation of Chancellor Matheson Boulevard:** landscaping of an entry boulevard into the University of Manitoba including a bicycle path. Organization: University of Manitoba. Funding: \$241,502.
- **Vision 2000:** photographers will take 2,000 photos of Winnipeg and its people for a turn-of-the-century portrait. A coffee-table-book of the photos will be published. Organization: Fraser Advertising Design. Funding: \$20,000.
- **Winnipeg Beach Historical Revitalization Project:** installation of lighting and interpretive signs along the beach's new half-mile boardwalk. Organization: Winnipeg Beach Futures Committee. Funding: \$50,200.
- **Youth Asset Mapping in St. Vital:** a workshop designed to "discover and mobilize the hidden capacity of youth by identifying youth project leaders and researchers" (sic). Organization: Youville Clinic. Funding: \$7,583.
- **Icelandic-Canadian Connections:** Icelandic settlers to Canada will be commemorated by erecting cairns and holding an Icelandic exhibit. Organization: Millennium-125 Commission. Funding: \$128,500.

*If accepted,
the
CTF-Manitoba
recommendations
would
lead to
greater
prosperity
and
more jobs
for all
Manitobans*



by Victor Vrsnik

In mid-October, the Canadian Taxpayers Federation made a presentation to the Manitoba Lower Tax Commission recommending personal income tax relief and income tax reform. An executive summary of the recommendations are as follows:

1. The Manitoba government should lower personal income taxes and press Ottawa to lower income taxes as well;
2. Reform the province's income tax system by replacing the *tax on tax* system with a *tax on income* model;
3. The province should replace the current tax brackets with a flatter single rate of provincial income tax that would not increase the present tax take. The new rate should be competitive with the 11% rate recently set by Alberta, and fully indexed to inflation;
4. The basic personal exemption and the spousal deduction should be increased to a rate competitive with the \$11,620 rate recently proposed by Alberta, and fully indexed to inflation;
5. With greater provincial control in calculating income taxes, the province should not move to collect its own taxes or issue income tax forms separate from the federal government;
6. The province should not introduce any new tax credits to Manitoba's income tax system;

Quantum Leap

7. The two per cent flat tax and the two per cent surtax should be eliminated regardless of whether the province moves to a *tax on income* system; and

8. Barring reforms to the income tax system, the province should lower the individual base income tax rate from 47% to 42% per cent in 2000/2001;

Principles of Tax Reform

The Lower Tax Commission established three criteria to evaluate potential changes to the Manitoba tax system: fairness, competitiveness and simplicity. With this as its framework, the CTF used the following principles to guide its recommendations:

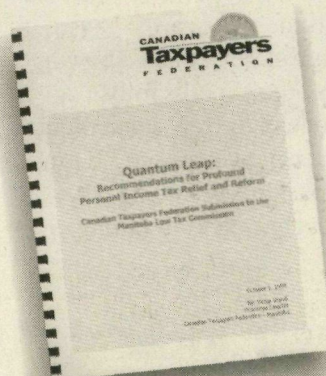
- The tax system should be simple. Government accountability is enhanced when citizens understand their tax system.
- The tax burden should be low since dollars multiply more rapidly in private hands than in government pockets. The "deadweight

loss" due to taxation has a negative impact on individual prosperity and enterprise, which affects economic growth and job creation.

- The tax system should be flat because simplicity is enhanced with one rate of taxation. As long as the province retains a Basic Personal Exemption (BPE,) and preferably a generous one, the tax system will still be progressive, but without the disincentive to create wealth that currently exists within Canada because of high marginal tax rates that discourage risk-taking, saving, and investment.
- The tax system should calculate and collect taxes in the fairest, most efficient way possible.

→ The tax system should not be an instrument of social policy for political or ideological ends. Taxes are a vehicle for raising revenues. Social issues should be addressed through government programs and services.

- The tax system should enhance



MANITOBA

Manitoba's competitive standing with other provinces and US states.

- The tax system should not favour one economic group over another. It should provide a level playing field.
- The tax system should generate revenues necessary to cover the cost of essential government programs and services, no more, no less.
- The tax system should not make paupers out of

lower-income earners or make sacrificial lambs out of higher-income earners.

- The tax system should not discourage the incentive to work, save or invest.
- The tax system should not be a factor contributing to falling disposable incomes and record high personal debt levels.
- The tax system should foster economic prosperity for all Manitobans. ■

by Victor Vrsnik

The first punch came two years ago, but Eatons managed to stay on its feet despite overtures from local politicians.

Then, Winnipeg city councillors went where no other city dared. They passed a motion to financially bailout the downtown Eatons store.

Mayor Susan Thompson and company asked the City and the Province to extend a \$4.5 million lifeline to keep the downtown store afloat. A report to the City's Executive Policy Committee stated that the financial implications of the store's closure would put a strain on other downtown retailers and local tax revenues.

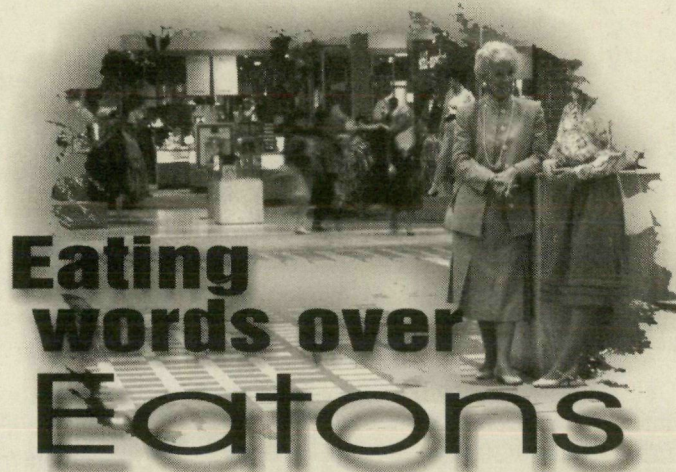
In its presentation to city council, the Canadian Taxpayers Federation said throwing tax dollars at Eaton's was like rearranging the deck chairs on the Titanic.

By a stroke of luck, the deal collapsed when Eatons walked out of negotiations with developers who offered to buy the building Eatons was in.

Taxpayers can breathe a sigh of relief today knowing that fortune saved them from city council's folly.

Mayor Glen Murray was one of the few councillors at the time who voted against the bailout package. "It is not the role of city government to tax residents and other businesses to subsidize the rent and taxes of failing businesses," he wrote.

The Mayor was right. Taxpayer bailouts for ailing companies are risky business at the best of times. Bureaucrats and politicians are not fit to gamble and



Eating words over Eatons

fritter away taxpayer dollars on pet business ventures.

Remember the Manglobe fiasco – an internet mall project that went belly-up a few years ago after receiving over a million dollars from Ottawa and the Province? By the way, what ever happened to Winnport, a business venture that captured not

only the imagination of the city but over a million dollars in federal and provincial subsidies?

The loss of Eatons today is bitter vindication for those who opposed the bailout package – knowing that downtown is about to lose a major tenant and slip farther into despair. The city could do better to foster downtown development by evenhandedly reducing business and property taxes.

At the time, Councillor Murray had one more pearl of wisdom, "it is the role of city government to fix the tax problem and get its spending priorities straight so Portage and Main ceases to be a retail graveyard."

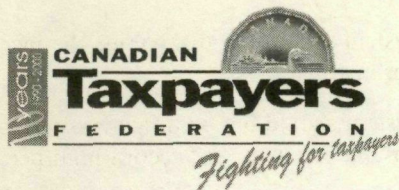
How about that 10 percent property tax cut Mayor Murray? Downtown could sure use the break. ■

Councillors in favour of the Eaton's bailout plan in 1997: Mayor Thompson, Angus, Clement, Eadie, O'Shaughnessy, Prystanski, Silva, Steek and Timm-Rudolph.

Councillors opposed to the plan: Murray, Golden, Lazarenko, Lubosch, Phillips, Thomas and Vandal.

MANITOBA

Open Letter to the New Premier



Manitoba Division
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September 28, 1999

Dear Premier Doer:

Congratulations. The Canadian Taxpayers Federation (CTF) wishes you and the new NDP caucus well as you form the next government and carry forward your mandate into the next millennium.

As Canada's premier watchdog and taxpayer advocacy group, the CTF will keep a close eye on the province's finances, now under the NDP's watch, and continue to press for controlled spending, democratic reform and tax relief.

We look forward to working together on a few key policy issues. For example, the CTF has long pressed for changes liberalizing our access to information laws. Costly fees to access public information from government has always been a thorn in the side of the CTF and the media, who rely on the Freedom of Information and Privacy Act (FIPA) to uncover waste and hold government accountable.

In a survey to the main political parties sent just prior to the election, the Manitoba NDP committed to reform the Freedom of Information Act if elected. States your party's position: "The public interest fee waiver should be extended to all subject matters, not just health, safety or the environment." The CTF would welcome this reform and looks forward to it being enacted.

The NDP electoral victory should not be mistaken as a province-wide rejection of tax relief. A vote against the PC party is not necessarily a rejection of tax cuts. Mr. Filmon was not incorrect to sound the alarm bells on the growing tax gap - only a bit late to take leadership on the issue.

Premier Romanow's emphasis on tax relief in the Saskatchewan election should caution the tax-cut detractors that the issue is alive and well. The latest poll by the federal Liberals found that Canadians are now equally distressed about high taxes as they are with health-care funding.

Even Ken Georgetti, the new head of the Canadian Labour Congress (CLC), recently championed the tax relief cause. Mr. Georgetti argues that Ottawa should "significantly raise the threshold at which workers start to pay tax." Indeed, the current threshold is now \$7,131 before taxes are applied. This represents about half a year's wages for someone working in a minimum wage job. Mr. Georgetti goes on to note that such a move (increasing the thresholds) would "give a tax break to everybody."

The Manitoba NDP should take the next step and call for immediate re-indexation of income tax brackets to put an end to stealth taxation, more commonly known as bracket creep. In 1999, working Manitobans will pay an extra \$104 million to the province and \$350 million to Ottawa in automatic personal income tax hikes from bracket creep.

Above all, bracket creep hurts the poor. The Caledon Institute figures that bracket creep has pulled more than one million low wage workers into the income tax net and pushed 2.5 million taxpayers into higher tax brackets in the past twelve years.

Tax relief and access to information reform are two areas where the NDP government can count on broad-based support, including that of the Canadian Taxpayers Federation.

Sincerely

Victor Vrsnik
Provincial Director
Manitoba Division

ONTARIO

Mergermania Sweeps Ontario

The regions of Ottawa-Carleton, Haldimand-Norfolk, Hamilton-Wentworth and Sudbury are due for major overhauls by year's end. When taxpayers in these four regions cast their municipal ballots in November 2000, the political map will be much different. Based on the recommendations received from four special advisors appointed by the province, the government will simplify and reduce the number of governments in each region.

This adds to the number of municipalities which have already been reduced by 28% from 815 to 586. The government believes that streamlining local service delivery will reduce local property taxes. Reducing the numbers of municipal politicians is a nice by-product from this process.

Many regions in Ontario are saddled with two-tier local government. The upper-tier regional governments for the most part deliver policing, transportation, solid waste management, public works, water and sewer, and statute mandated urban planning services. Due to

provincial downloading, social welfare and housing services are also part of their service inventory. Lower-tier municipalities (the cities) deliver local roads, libraries, parks and recreation, simple zoning, fire fighting and make work urban planning services.

This two-tier structure evolved over the past 30 years. Originally, the regional governments were to coordinate urban sprawl and metropolitan services while the cities focused on local concerns. But the end result has been that local governments (at both tiers) continue to sprawl and taxpayers pay the price. Indeed, Ontarians pay the highest real property taxes in Canada.

Regardless of the region, the tone of this debate is the same: the cities want to abolish the regions, the regions want to abolish the cities. The fight is nasty and compromise is usually not an option. And it just isn't these four regions, communities across Ontario are engaged in this restructuring debate. Battle lines have been drawn and the fear mongering and mythology by



Municipalities can save tax dollars by having the private sector provide such services as waste management.

Communities such as the City of Phoenix (left) have saved millions of dollars by using competitive tendering for garbage collection.

ONTARIO



Economic development is built on such factors as a competitive tax climate and a skilled work force.

the pro and anti-merger sides has reached a fever pitch.

Separating Myth From Fact

Myth #1: Our communities will disappear. Anti-merger forces in the suburbs usually spread this myth. It's pure rubbish! Communities do not derive their identity from lines on a map. Their identity is built upon shared values, a common history and recurring events and activities. Forty-four years after Metropolitan Toronto was created communities like the Beaches, Long Branch, Mimico, and Rexdale continue to thrive.

Myth #2: Why merge? We're debt free while the others have loads of debt on their books. Again, another zinger from the suburbs. Yes it is true that core cities usually carry more debt, primarily due to aging infrastructure. But let's remember that a majority of suburban folk drive on this core infrastructure on a daily basis before returning to their pristine suburban enclaves when the day is done.

In the Toronto amalgamation, municipal debts were handled by the originating jurisdictions (read: the old cities' taxpayers) over an eight-year period. But mergers are like marriages; you take the good with the bad. If suburban dwellers don't want to share in new supercity debts, should they share in the rich commercial industrial assessment base that usually accompanies the core city?

Myth #3: Supercities ensure economic success by streamlining economic development agencies that currently work at cross-purposes. This is the favourite argument of pro-merger forces and business groups. To

be fair, municipal politics is full of examples of turf wars resulting in lost economic and investment activities. But merging cities doesn't solve this problem.

Cities like Sydney, Australia (3 million people, 30 cities) won the 2000 summer Olympic games. And here in North America, Silicon Valley (anchored by the City of San Jose in the Santa Clara valley) is a cluster of 15 municipalities and 1.2 million people that does extremely well in the high-tech field.

Economic development success is built on such factors as a preferable geographic location, a competitive tax climate, and a skilled workforce. Yes coordination is necessary in attracting investments, but this can be accomplished with or without overarching governance structures.

Where Mergers Hurt Taxpayers

Now that we've dispelled some myths, there is still a variety of conflicting information out there on what models work best, but the question then becomes, who are we to believe? The best answer is to work from past experience to see what costs will be incurred in municipal consolidations, regardless of the model chosen.

Human resources costs. Those supporting municipal mergers identify reductions in staff through streamlining and ending duplication as a major cost saving from consolidation. But do long-term cost savings outweigh short-term labour attrition expenditures? These include severance costs, buyout packages and unpaid sick and holiday leave. When we're dealing with hundreds or thousands of affected employees, these costs can run into the tens of millions of dollars. Taxpayers need to ask the "high priced" consultants if

ONTARIO



The City of Sydney, Australia won the 2000 summer Olympic games. Sydney with a population of three million is made up of 30 cities which worked together.

they've factored these costs into their studies.

Information technology. Another major administrative benefit touted by the mergermania group is more efficient administration and harmonization of competing technology platforms across various organizations. But harmonization has a price. Moving to one platform usually involves a considerable purchase of new computer hardware and software.

Then files need to be converted, data needs to be transferred and employees need to be trained on new applications and sometimes, work flow processes. Couple this with employees struggling under increased workloads and the costs can be enormous. Again, the "high priced" consultants with their "cookie cutter" studies need to 'fess up to the true costs of a new merged organization.

Collective agreements. Unionized and non-unionized employees have every right to be fearful for their jobs in municipal mergers, as job losses are inevitable. Those that remain through seniority and bumping then demand of their union leadership some solid working conditions. As municipalities merge, so do bargaining units and the larger units tend to demand the highest salary and best working conditions from amongst the pool of old collective agreements.

Service levels. Another factor in municipal mergers where costs can escalate is an "averaging up" phenomenon in service levels. Ratepayers in municipalities with twice a week garbage collection will usually insist on the continuance of this service level. And once disparities in service levels are known, other

areas in new merged municipalities may also insist on similar (read: more) service.

Can Money Be Saved? Taxes Lowered?

While municipal consolidations can lead to cost increases as noted above, they can also (if managed properly) restructure local service delivery to save and lower taxes. Skeptics will say that many Ontario municipalities already engage in a significant amount of non-core service tendering and contracting activity. But the problem is twofold. First, defining what is core and non-core is still a very myopic exercise for most municipalities. And second, tenders are too prescriptive and don't foster full innovation or creativity in municipal service delivery.

Municipalities have a responsibility to ensure that services are delivered, this does not mean that they must actually deliver the services. Private companies, community agencies or employee takeover corporations are often better equipped to service the community. Some examples include:

- Public parks and recreation
- Local road repair
- Traffic signals and maintenance
- Waste management (garbage, recycling and toxic chemicals)
- Public cemeteries and cremation
- Parking (meters, off-street and enforcement)
- Ambulance service and dispatch
- Information technology support
- Local licensing and permits
- Fees and tax collection

- Warehousing and supplies
- Public transportation
- Payroll processing
- Social assistance benefits
- Public housing stock
- Facilities management
- Vehicle fleet management
- Hydro services
- Economic development, and the list goes on.

The bulk of your property tax bill does not go to support various city halls and councillors, it goes to hard and soft municipal services. By engaging new service providers in flexible contractual arrangements as opposed to restrictive and prescriptive tenders, real savings can accrue to taxpayers. Unfortunately, too few municipal leaders have embraced this kind of innovative thinking. If they did then the new governance arrangements (How many cities? How many councillors?) would become as self-evident as the property tax savings to be realized by taxpayers. ■

Take Ownership of the Debate

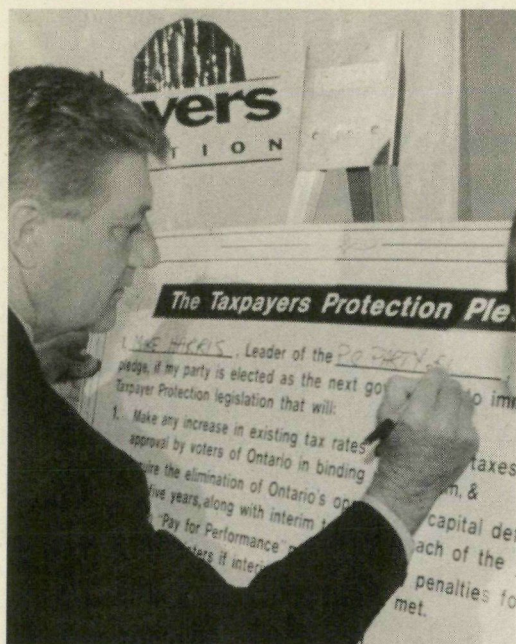
So the question now becomes what do I do as a taxpayer? The restructuring debate has taken hold in my community. First, demand full disclosure from the authors of studies that promise millions in tax savings if their particular model is adopted. Read the fine print to ensure that labour attrition is fully costed. Ask for independent valuation of technological transition costs including disposal of old hardware, new purchases and all associated training costs.

Second, write letters-to-the-editor, call talk radio shows and meet with local politicians to convey your thoughts. Also cc your MPP and the Minister of Municipal Affairs on any correspondence you send to your local representatives and vice versa.

Finally, be vigilant in watching how your town and city councils administer their budgets. The temptation to swallow a poison pill by borrowing money or depleting built up reserves is great, especially if the municipality in question believes that its days are numbered. If this behaviour transpires, call us and we'll blow the whistle on them. Public revelations of such fiscal ineptitude can foster enough embarrassment, and scrutiny to correct these stupid decisions.

So speak loudly and speak often, the current debate will change the face of municipal government in many Ontario communities for generations to come.

Shape your future, don't let it shape you!



Hey Mike, it's about time!

When the Legislature reconvened on October 20th, the Taxpayer Protection Pledge was already 1,604 days old. Taxpayer protection and balanced budget legislation would represent a legacy gift for future generations. On October 26th Taxpayer protection legislation was introduced. It's the government's third time with this legislation. After failing to pass it twice (two strikes) Mike Harris needs to hit this one out of the park.

A child that was born when Mike Harris signed this pledge on May 30th, 1995 was exactly 4 years, 4 months and 21 days old when the legislature resumed on October 20th. Let's hope the law is passed this time, to be a millennium legacy for all Ontario's children.

Poverty in the Midst of Plenty

by Richard Truscott

Poverty in the midst of plenty would be a good slogan for the Department of Indian Affairs and Northern Development (DIAND). Plenty of Money, plenty of waste, plenty of mismanagement.

Information obtained by the CTF through Access to Information reveals that dramatically increased funding has done nothing to improve the financial situation of Indian bands. In fact, the situation is dramatically worse.

Since 1992-93, direct funding from DIAND for native bands in Canada

increased by 47% from \$1.8 billion to \$2.7 billion. Provincially, funding in Saskatchewan increased by 40%, 63% in BC, a whopping 108% in Alberta, 54% in Manitoba, 26% in Ontario, 38% in Quebec, and a more modest 8% in Atlantic Canada. Such vast increases are amazing, considering that the budgets of most other government departments

and services were cut in the 1990s. Today, over \$4 billion is spent every year on First Nations by DIAND alone.

Such an influx of cash might have been expected to improve the lot of impoverished Natives. Yet over the same period, the number of Indian bands in financial trouble almost doubled from 98 to 191. Among those, the number of bands in

receivership increased five-fold from 4 to 20.

Bands are suffering financially, but band members are suffering, period. Clearly, a great deal of the money that is going to bands is not finding its way to

helping people, but is being misspent or diverted. There is an astonishing failure of accountability for the spending of public money by many Indian bands. This failure has been encouraged by the "blank cheque" practices of DIAND bureaucrats in Ottawa, much to the dismay of Canada's Auditor General.

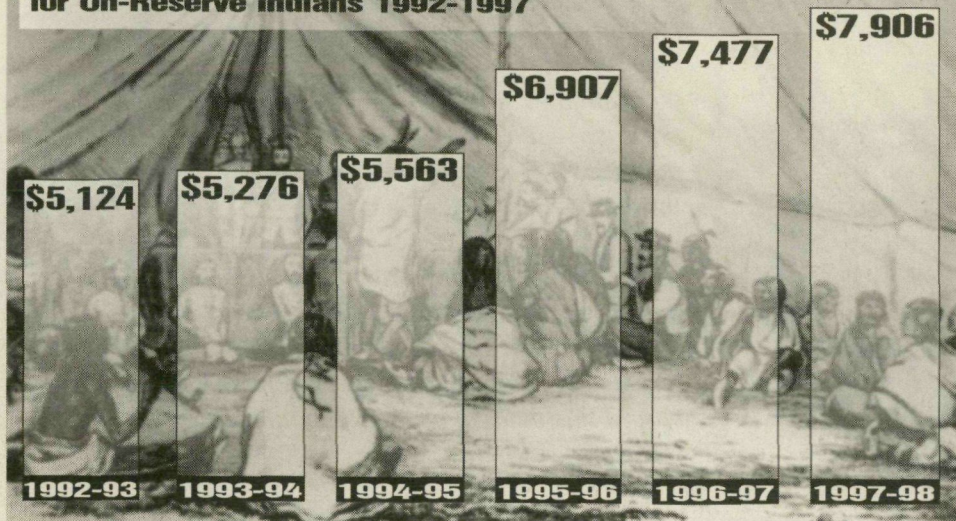
Indian people are becoming increasingly vocal about band mismanagement, and have lodged hundreds of complaints about band councils and administrators. But instead of vigorously addressing these concerns, Ottawa has tip-toed around the issues. Whether this is due to misguided sense of political correctness, stumbling self-government initiatives, or bureaucratic inertia is beside the point. Healthy communities cannot survive under banana republic rules.

Poverty in the midst of plenty. If taxpayers ever needed an argument that massive government spending can't solve every problem, this is it. ■



Increase in funding for Indian Bands

Per Capita funding by the Department of Indian Affairs
for On-Reserve Indians 1992-1997

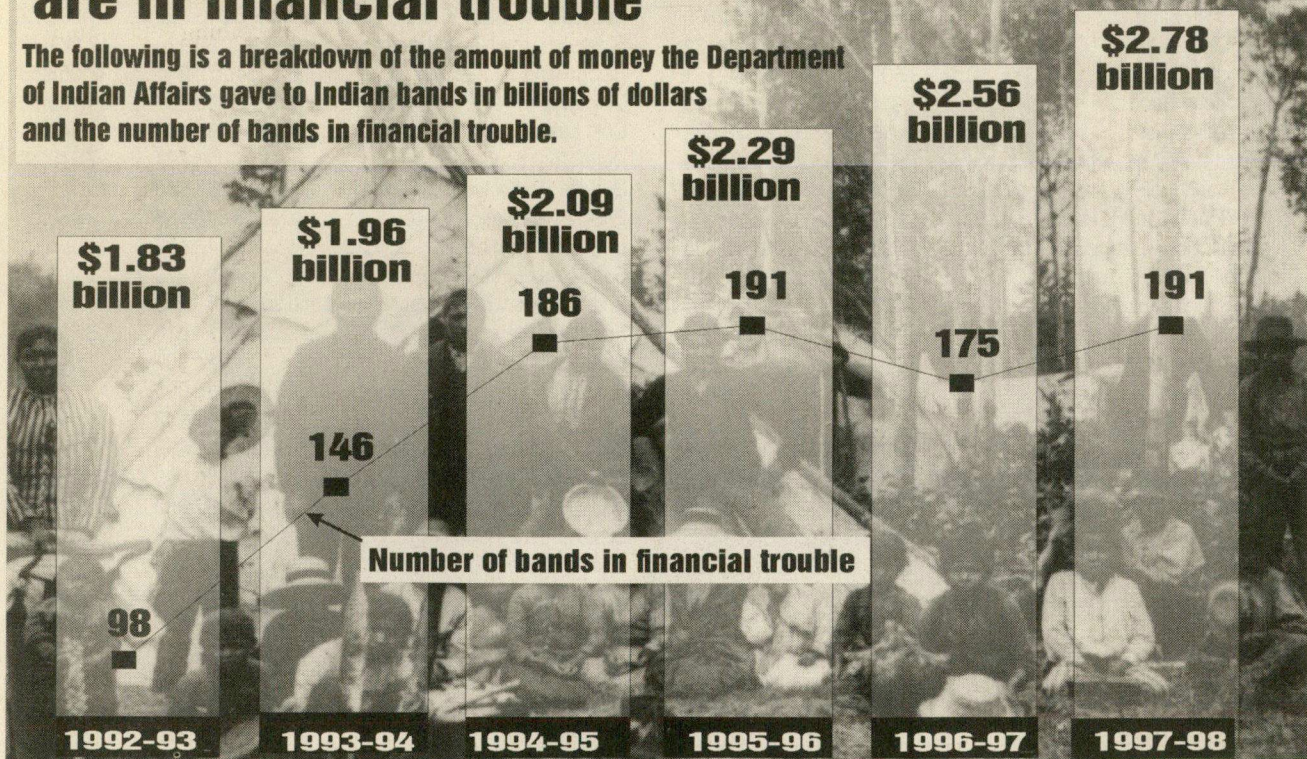


THE TAXPAYER

Band	1998/99	1992/93	Band	1998/99	1992/93
Manitoba					
Barren Lands Band	4,495,516	2,164,563	Little Black River Band	2,436,275	3,495,405
Berens River Band	12,475,550	2,975,625	Little Grand Rapids Band	3,836,902	3,619,473
Birdtail Sioux Band	1,570,128	2,095,767	Little Saskatchewan Band	4,908,719	2,373,178
Bloodvein Band	4,697,912	8,673,003	Long Plain Band	7,766,447	6,459,281
Brokenhead Ojibway Nation Band	6,710,515	3,382,413	Mathias Colomb Band	33,086,377	9,532,189
Buffalo Point First Nation	607,739	378,261	Mosakahiken Cree Nation Band	3,978,392	6,652,005
Canupawakpa Dakota First Nation	2,431,171	1,507,710	Nelson House Band	19,781,595	13,509,644
Chemawawin First Nation	7,026,504	8,787,611	Northlands Band	9,050,311	4,255,578
Cross Lake First Nation Band	30,449,288	18,884,560	Norway House Cree Nation	29,849,345	21,004,486
Dakota Plains Band	1,043,449	1,750,284	O-Chi-Chak-Ko-Sipi First Nation Band	2,651,194	2,477,552
Dakota Tipi Band	2,430,256	1,368,324	Opaskwayak Cree Nation	19,307,363	11,927,544
Dauphin River Band	838,529	515,094	Oxford House Band	15,295,111	10,311,335
Ebb And Flow Band	7,537,887	3,192,295	Pauingassi Band	2,103,609	804,313
Fairford Band	6,121,813	5,651,226	Peguis Band	30,528,676	17,230,256
Fisher River Band	11,194,462	9,284,288	Pine Creek Band	4,799,073	3,709,910
Fox Lake Band	2,280,062	2,319,476	Poplar River First Nation	8,622,653	2,440,958
Gamblers Band	438,166	331,322	Red Sucker Lake Band	7,647,624	4,945,365
Garden Hill First Nation	20,883,814	14,811,386	Rolling River Band	2,387,015	1,541,947
God's Lake First Nation Band	15,048,069	6,989,072	Roseau River Tribal Council	9,701,858	5,397,200
God's River Band	7,570,196	3,069,002	Sagkeeng/Fort Alexander First Nation	23,502,695	12,746,360
Grand Rapids Band	2,855,294	2,809,233	Sandy Bay Band	18,650,249	14,616,796
Hollow Water First Nation	2,319,251	2,070,582	Sapotaweyak Cree Nation	15,648,260	3,593,646
Jackhead Band	2,247,030	1,721,809	Sayisi Dene First Nation	3,901,798	2,094,941
Keeseekoowenin Band	3,922,941	3,266,129	Shamattawa First Nation	10,351,299	5,300,572
Lake Manitoba Band	4,781,037	4,357,286	Sioux Valley Band	8,171,671	6,387,183
Lake St Martin Band	6,145,617	4,158,746	Split Lake Cree, First Nation	13,882,888	24,578,392
			St Theresa Point Band	35,270,414	13,675,107

Despite increased funding, more Indian bands are in financial trouble

The following is a breakdown of the amount of money the Department of Indian Affairs gave to Indian bands in billions of dollars and the number of bands in financial trouble.



THE TAXPAYER

Band	1998/99	1992/93
Swan Lake Band	5,600,010	2,101,630
Tootinaowaziibeeng Treaty Reserve	3,817,966	2,835,889
War Lake First Nation Band	1,121,528	544,572
Wasagamack Band	10,682,329	6,122,263
Waterhen Band	1,787,270	2,118,756
Waywayseecappo Band	9,077,217	9,335,906
Wuskwi Sipiik First Nation	6,395,585	2,904,702
York Factory First Nation Band	3,957,278	2,077,088
National Capital Region funding	159,591	2,266,405
Total	557,838,782	361,502,897

Saskatchewan

Ahtahkakoop Band	8,404,109	8,072,170
Beardy's & Okemasis Band	11,451,638	10,800,543
Big River Band	12,606,735	9,264,301
Birch Narrows First Nation Band	2,064,993	1,348,978
Black Lake Band	12,232,042	16,245,017
Buffalo River Dene Nation Band	4,632,835	4,280,205
Canoe Lake Band	6,102,609	4,664,084
Carry The Kettle Band	6,527,941	4,196,227
Clearwater River Dene Band	4,892,324	3,188,108
Cote First Nation 366	5,785,834	4,515,952
Cowessess Band	7,982,235	5,045,676
Cumberland House Cree Nation Band ...	12,715,165	3,804,170
Day Star Band	1,050,969	1,140,174
English River First Nation Band	10,029,466	4,101,566
Fishing Lake First Nation Band	2,859,410	2,480,011
Flying Dust First Nation	3,739,943	2,570,470
Fond Du Lac Band	10,447,020	5,484,374
Gordon Band	7,376,200	5,223,880
Hatchet Lake Band	7,633,037	5,406,910
Island Lake First Nation Band	5,382,393	3,426,399
James Smith Band	8,291,948	6,710,860
Joseph Bighead Band	4,269,166	2,905,452
Kahkewistahaw Band	3,602,513	1,856,151
Kawacatoose Band	6,311,877	6,181,115
Keeseekooseland Band	6,316,287	3,328,663
Key Band	1,613,979	1,619,715
Kinistin Band	3,564,213	1,052,310
Lac La Ronge Band	31,376,337	31,939,269
Little Black Bear Band	1,499,327	1,045,538
Little Pine Band	5,892,859	3,794,413
Makwa Sahgaiehc First Nation Band	6,628,710	4,210,262
Mistawasis Band	3,722,615	3,434,378
Montreal Lake Band	12,171,651	8,068,262
Moosomin Band	5,211,891	4,676,681
Mosquito-Grizzly Bear's Head Band	4,990,914	3,377,307
Muscowpetung Band	2,201,313	2,304,778
Muskeg Lake Band	3,981,692	3,108,825
Muskoday First Nation Band	4,252,987	3,100,320
Muskowekwan Band	9,583,393	3,813,615
Nekaneet Band	1,308,138	6,968,621
Ocean Man Band	1,103,250	973,883
Ochapowace Band	4,634,332	4,190,191
Okanese Band	2,388,183	1,474,074
One Arrow Band	4,968,084	2,381,510
Onion Lake Band	17,417,169	14,821,085
Pasqua Indian Band	3,602,291	2,162,325

Band	1998/99	1992/93
Peepeekisis Band	4,835,212	4,884,715
Pelican Lake Band	5,858,803	4,192,796
Peter Ballantyne Cree Nation	44,754,140	17,979,985
Pheasant Rump Nakota Band	993,894	2,018,659
Piapot Band	10,410,765	8,834,070
Poundmaker Band	5,626,903	3,792,807
Red Earth Band	12,625,534	5,086,563
Red Pheasant Band	6,119,739	4,037,738
Sakimay Band	2,605,930	3,267,130
Saulteaux Band	5,952,883	3,721,396
Shoal Lake Band of Cree Nation	9,220,760	2,490,829
Standing Buffalo Band	4,453,975	2,988,726
Star Blanket Band	6,735,959	5,710,447
Sturgeon Lake First Nation	7,164,593	6,711,073
Sweet Grass Band	4,352,703	4,698,405
Thunderchild First Nation	7,272,886	4,817,719
Wahpeton Dakota Nation Band	1,813,709	1,116,075
Waterhen Lake Band	5,926,236	5,525,378
White Bear Band	3,318,907	5,647,718
Whitecap Dakota/Sioux First Nation Band	2,262,845	779,994
Witchehan Lake Band	3,151,303	1,431,465
Wood Mountain Band	266,325	287,238
Yellow Quill Band	7,220,103	2,943,359
National Capital Region funding	241,400	428,254
Total	468,007,521	334,920,760

Alberta

Alexander Band	8,350,372	5,753,198
Alexis Band	6,297,397	4,189,771
Athabasca Chipewyan First Nation	1,296,155	957,106
Beaver First Nation Band	416,000	1,153,138
Beaver Lake Band	2,943,732	1,966,723
Bigstone Cree Nation Band	17,166,116	12,901,465
Blood Band	54,272,244	32,058,881
Chipewyan Prairie First Nation	2,890,298	4,466,881
Cold Lake First Nations Band	4,962,893	942,216
Dene Tha' band	3,033,794	7,949,783
Driftpile First Nation	287,900	0
Enoch Cree Nation # 440	6,598,183	2,060,976
Ermineskin Band	16,546,446	0
Fort McKay First Nation Band	1,591,270	1,280,712
Fort McMurray #468 First Nation Band	1,287,765	1,045,628
Frog Lake Band	7,214,516	6,239,405
Heart Lake Band	1,724,907	1,046,053
Horse Lake Band	335,000	0
Kehewin Cree Nation	7,521,573	5,495,227
Little Red River Cree Nation	24,825,252	17,420,190
Loon River Cree Band	250,000	1,033,079
Louis Bull Band	8,892,039	0
Lubicon Lake Band	2,577,809	1,583,744
Mikisew Cree First Nation Band	6,192,265	2,013,315
Montana Band	4,653,150	0
O'chiese Band	4,565,630	1,725,160
Paul Band	6,168,322	1,074,500
Peigan Nation Band	5,421,605	2,645,473
Saddle Lake Band	8,934,038	4,877,259
Samson Band	25,116,042	0

THE TAXPAYER

Band	1998/99	1992/93
Siksika Nation Band	26,800,102	13,262,644
Stoney (Chiniki) Band	21,215,716	2,571,941
Sturgeon Lake Band	165,253	0
Sucker Creek Band	497,304	506,442
Sunchild First Nation Band	3,893,819	1,950,342
Swan River First Nation Band	224,250	22,213
Tallcree Band	6,483,859	3,152,326
Tsuu T'ina Nation Band	9,568,477	1,518,724
Whitefish Lake Band	1,268,380	0
Woodland Cree First Nation	750,320	10,474,049
National Capital Region funding	16,468,229	2,704,942
Total	328,668,421	158,043,596

British Columbia

Adams Lake Indian Band	2,612,400	2,249,827
Aitchelitz Indian Band	128,943	26,644
Alexandria Indian Band	0	0
Alexis Creek Indian Band	2,343,077	1,178,126
Ashcroft Indian Band	646,343	414,177
Beecher Bay Indian Band	521,098	1,029,679
Blueberry River First Nations	1,429,128	1,695,314
Bonaparte Indian Band	1,855,954	1,915,380
Boothroyd Indian Band	730,511	0
Boston Bar First Nation	1,409,622	564,225
Bridge River Indian Band	1,109,047	521,828
Broman Lake Indian Band	871,226	524,413
Burns Lake Indian Band	272,652	250,495
Burrard Indian Band	1,240,760	770,232
Campbell River Indian Band	1,500,190	1,122,314
Canim Lake Indian Band	2,763,659	2,830,539
Canoe Creek Indian Band	3,419,102	1,276,480
Cape Mudge Indian Band	3,702,877	1,634,792
Cayosse Creek Indian Band	693,612	324,770
Chawathil Indian Band	1,543,123	621,207
Cheam Indian Band	1,574,326	171,309
Chehalis Indian Band	2,520,486	2,552,608
Chemainus First Nation	5,430,135	3,531,770
Cheslatta Carrier Nation Band	517,071	8,073,682
Coldwater Indian Band	3,429,989	2,222,209
Columbia Lake Indian Band	926,316	412,889
Comox Indian Band	963,929	478,968
Cook's Ferry Indian Band	1,009,305	319,684
Cowichan Band	17,260,918	10,577,438
Cowichan Lake Indian Band	89,091	44,844
Didlakt Indian Band	632,560	0
Doig River Indian Band	965,774	586,498
Douglas Indian Band	956,659	164,230
Esketmc Indian Band	3,292,825	2,784,846
Esquimalt Indian Band	815,716	495,352
Fort Nelson Indian Band	2,189,356	0
Fountain Indian Band	2,770,793	1,244,367
Gingolx First Nation	4,585,900	558,439
Gitanmaax Indian Band	68,098	0
Gitanyow Indian Band	914,422	5,823,259
Gitlakdamix Indian Band	6,708,881	3,691,424
Gitsegukla Indian Band	6,846,689	29,608
Gitwangak Indian Band	0	10,266,587
Gitwinksihkw Village Government	1,334,666	1,335,313

Band	1998/99	1992/93
Glen Vowell Indian Band	0	78,902.96
Gwa-Sala-Nakwaxda'xw Indian Band	2,689,878	2,831,966
Hagwilget Village	1,077,138	13,200
Halalt Indian Band	907,859	608,989
Halfway River First Nation	1,034,027	911,088
Hartley Bay Indian Band	4,235,931	414,040
Heiltsuk Indian Band	11,513,282	0
Hesquiaht Indian Band	0	0
High Bar Indian Band	0	101,356
Homalco Indian Band	1,643,232	1,274,238
Iskut Indian Band	3,649,048	2,045,754
Kamloops Indian Band	8,808,794	4,877,872
Kanaka Bar Indian Band	882,654	733,799
Katzie Indian Band	1,454,793	0
Kispiox Indian Band	263,672	995,359
Kitamaat Indian Band	4,519,229	4,475,815
Kitasoo Indian Band	4,675,601	2,288,174
Kitkatla Indian Band	3,805,103	729,642
Kitselas Indian Band	1,082,400	873,411
Kitsumkalum Indian Band	1,702,993	1,067,003
Klahoose First Nation	1,110,725	383,963
Kluskus Indian Band	1,050,361	1,055,417
Kwadacha Indian Band	4,547,707	2,412,895
Kwakiutl Indian Band	1,642,243	989,319
Kwantlen First Nation Band	295,883	592,743
Kwa-Wa-Ainenk Indian Band	106,365	111,648
Kwaw-Kwaw-A-Pilt Indian Band	53,542	50,274
Kwayhquiltum First Nation	249,146	73,264
Kwiakah Indian Band	40,070	21,051
Kwicksutaineuk Indian Band	502,265	539,728
Kyuquot Indian Band	0	0
Lakahahmen Indian Band	629,350	587,133
Lakalzap Indian Band	3,269,674	3,450,760
Lake Babine Nation	11,795,065	6,715,518
Lax Kw'alaams Indian Band	7,638,531	4,481,617
Lheidli T'enneh	1,185,365	590,531
Little Shuswap Indian Band	2,343,016	843,552
Lower Kootenay Indian Band	997,944	1,310,138
Lower Nicola Indian Band	3,593,086	2,549,063
Lower Similkameen Band	1,421,871	2,135,787
Lyackson Indian Band	261,892	154,037
Lytton Indian Band	6,416,053	2,898,637
Malahat First Nation	573,279	437,343
Mamalilikulla	256,224	133,538
Matsqui Indian Band	203,037	861,136
Mcleod Lake Indian Band	955,075	1,046,442
Metlakatla Indian Band	1,627,153	574,342
Moricetown Indian Band	3,734,119	0
Mount Currie Indian Band	7,643,270	4,941,294
Mowachaht Indian Band	223,793	154,333
Musqueam Indian Band	3,330,716	0
Nadleh Whut'en Indian Band	1,702,652	1,395,253
Nak'azdli Indian Band	5,003,359	3,358,410
Namgis First Nation Band	4,613,815	3,869,248
Nanoose First Nation Band	1,076,745	489,605
Nazko Indian Band	1,360,525	676,615
Nee-Tahi Buhn Indian Band	847,126	0
Neskonlith Indian Band	2,252,650	1,697,889
New Westminster Indian Band	17,596	0

THE TAXPAYER

Band	1998/99	1992/93	Band	1998/99	1992/93
Nicomen Indian Band	614,575	282,255	Tanakteuk Indian Band	496,461	93,756
Nooaitch Indian Band	892,239	540,947	T'it'kit	2,166,688	816,782
North Thompson Indian Band	1,717,038	1,538,706	Tlatlasikwala Indian Band	378,432	415,408
N'quatqua	938,576	521,551	Tl'azt'en Nation	8,584,022	5,558,059
Nuxalk Nation Band	7,051,437	0	Tl'etinqox-T'in Government	4,657,582	2,808,467
Okanagan Indian Band	4,945,050	2,161,357	Tlowitsis Tribe Band	382,633	0
Old Massett Village Council Band	8,224,215	2,444,633	Tobacco Plains Indian Band	553,468	305,362
Oregon Jack Indian Band	210,327	110,254	Toosey Indian Band	883,698	736,165
Osoyoos Indian Band	2,121,410	1,100,892	Tsartlip Indian Band	3,202,922	1,994,708
Oweekeno Indian Band	3,356,003	811,584	Tsawataineuk Indian Band	1,815,155	1,392,243
Pacheedaht First Nation	1,286,016	665,860	Tsawout First Nation	2,031,103	1,537,292
Pauquachin Indian Band	2,339,460	1,807,313	Tsawwassen First Nation	1,716,076	0
Pavilion Indian Band	1,937,097	830,304	Tsay Keh Dene Band	2,436,299	1,896,550
Penelakut Indian Band	4,774,556	3,411,952	Tseycum Indian Band	640,878	417,271
Penticton Indian Band	3,788,407	3,044,672	Tzeachten Indian Band	537,551	451,788
Peters Indian Band	305,618	90,827	Ulkatcho Indian Band	4,106,314	3,144,410
Popkum Indian Band	29,407	22,925	Union Bar Indian Band	152,810	11,586
Prophet Riv Bd Dene Tsaa K'nai First Nation	1,620,962	758,627	Upper Nicola Indian Band	3,745,419	2,113,088
Qualicum First Nation	351,633	763,399	Upper Similkameen Band	420,009	303,558
Quatsino Indian Band	1,987,807	768,887	West Moberly First Nations	621,859	758,033
Red Bluff Indian Band	616,312	756,602	Westbank First Nation Band	4,231,644	4,233,165
Samahquam Indian Band	265,611	0	Whispering Pines/Clinton	314,719	226,514
Saulteau First Nations	2,607,740	1,300,591	Williams Lake Indian Band	1,919,757	1,170,674
Scowlitz Indian Band	954,250	667,840	Xeni Gwet'in First Nations Govt	2,756,446	1,184,379
Seabird Island Indian Band	5,883,701	3,063,845	Yakweakwoose Indian Band	47,280	53,952
Sechelt Indian Band	5,629,073	9,393	Yale First Nation Band	668,087	88,073
Semiahmoo Indian Band	196,868	0	Yekooche Band	2,261,401	0
Seton Lake Indian Band	2,692,151	1,453,447	National Capital Region funding	328,769	3,285,260
Shackan Indian Band	486,926	656,797	Total	412,009,473	252,438,091
Shuswap Indian Band	628,323	1,441,109			
Shxw'ow'hamel First Nation	1,177,621	98,916			
Siska Indian Band	494,511	652,551			
Skawahlook First Nation	68,596	44,104			
Skeetchestn Indian Band	1,524,145	874,838			
Skidegate Indian Band	7,324,599	4,784,139			
Skookumchuck Indian Band	214,563	186,659			
Skowkale Indian Band	357,223	208,218			
Skuppah Indian Band	303,043	210,062			
Skwah Indian Band	1,024,834	433,925			
Skway Indian Band	229,990	537,828			
Sliammon Indian Band	4,092,170	1,219,021			
Snuneymuxw First Nation	4,305,259	2,305,897			
Soda Creek Indian Band	1,119,377	656,703			
Songhees First Nation	2,551,357	1,823,135			
Sooke Indian Band	972,823	229,535			
Soowahlie Indian Band	191,728	542,745			
Spallumcheen Indian Band	2,883,696	2,536,055			
Spuzzum Indian Band	710,811	58,534			
Squamish Indian Band	9,133,267	5,584,790			
Squiala First Nation	423,788	168,307			
St Mary's Indian Band	1,900,555	903,157			
Stellat'en First Nation Band	2,104,389	1,471,488			
Stone Indian Band	1,490,520	3,336,819			
Stoney Creek Indian Band	3,614,034	1,784,179			
Sumas First Nation	1,232,797	1,020,386			
Tahltan Indian Band	3,173,154	3,031,118			
Takla Lake First Nation	5,357,810	1,492,975			
Taku River Tlingit Band	408,394	0			

YUKON REGION

Aishihik Band	0	2,216,066
Carcross/Tagish First Nations Band	2,424,655	2,424,628
Champagne & Aishihik First Nation Band	4,344,471	0
Champagne Band	0	8,609
Dease River Band First Nation	1,954,462	1,901,339
First Nation Of Nacho Nyak Dun	3,147,622	2,149,031
Kluane First Nation	1,198,027	1,001,539
Kwanlin Dun Fn Band	5,655,933	4,782,094
Liard River Band	3,917,672	3,106,620
Little Salmon/Carmacks First Nation	3,597,165	2,410,298
Ross River Band	2,641,098	1,759,678
Selkirk First Nation	3,952,714	2,113,158
Ta An Kwach An Band	391,219	0
Taku River Tlingit Band	1,783,739	929,856
Teslin Tlingit Council	3,764,425	1,806,447
Tr'on Dek Hwech'in	3,230,728	1,744,676
Vuntut Gwitchin First Nation	3,547,907	1,870,867
White River First Nation Band	940,552	545,212
National Capital Region funding	16,511,664	2,530,840
Total	63,004,052	32,755,747

NWT REGION

Acho Dene Koe	327,462	271,097
Aklavik	215,568	164,558
Behdzi Ahda" First Nation	121,818	0
Dechi Laot'l First Nations	129,013	0
Deh Gah Gotie Dene Council Band	326,239	227,800

THE TAXPAYER

Band	1998/99	1992/93
Deline Band	342,288	294,934
Deninu K'ue First Nation	262,548	176,718
Dog Rib Rae	1,413,040	441,906
Fort Good Hope	297,574	309,797
Gameti First Nation Band	161,021	0
Gwicha Gwich'in Band	208,962	165,205
Hay River Dene Band	397,003	46,423
Inuvik (Dene) Native	226,002	121,175
Jean Marie River Dene Band	103,545	88,999
Ka'a'gee Tu First Nation	80,429	81,824
Liidli Koe First Nation Band	386,877	238,202
Lutsel K'e Dene Band	379,719	189,493
Nahanni Butte Dene Band	141,292	79,339
Pehdzeh Ki First Nation	271,753	164,943
Salt River Ist Nation #195 Band	409,053	190,129
Sambaak'E (Trout Lake) Dene Band	108,141	82,979
Tetlit Gwich'in Indian Band	363,432	264,016
Tulit Dene	235,712	226,150
West Point First Nation	103,627	0
Wha Ti First Nation Band	247,130	126,068
Yellowknives Dene First Nation	688,168	253,329
National Capital Region funding	420,168	0
Total	8,367,584	4,205,084

ATLANTIC REGION

Abegweit Band	1,381,482	1,183,608
Lennox Island Band	2,158,834	1,868,962
Big Cove Band Council	15,916,305	15,697,118
Buctouche Band Council	1,025,489	510,215
Burnt Church Band Council	8,596,814	28,388,030
Madawaska Maliseet First Nation	810,210	606,965
Eel Ground Band Council	5,228,040	3,451,959
Eel River Band Council	3,238,347	2,127,357
Fort Folly Band Council	463,504	1,072,893
Indian Island Band Council	830,521	527,360
Kingsclear Band Council	6,289,956	3,518,168
Oromocto Band Council	2,580,400	2,051,849
Pabineau Band Council	957,196	895,294
Red Bank Band Council	4,541,099	3,065,435
Saint Mary's Band Council	12,093,754	4,564,609
Tobique Band Council	10,411,048	10,891,551
Woodstock Band Council	2,049,846	1,559,126
Acadia Band Council	1,727,109	1,515,139
Afton Band Council	3,029,296	2,439,577
Annapolis Valley Band Council	674,720	599,560
Bear River Band Council	1,027,964	683,735
Chapel Island First Nation	4,329,195	2,752,366
Eskasoni Band Council	23,724,115	17,850,949
Pictou Landing Band Council	3,016,951	3,408,778
Shubenacadie Band Council	10,345,588	8,448,391
Membertou Band Council	6,582,496	4,691,550
Millbrook Band Council	5,206,889	4,638,702
Wagmatcook Band Council	5,091,557	4,940,252
Whycocomagh Band Council	6,065,126	4,514,101
Horton Band Council	542,405	361,819
Miawpukek Band	8,979,765	7,135,864
National Capital Region funding	3,046	1,506,708
Total	158,919,068	147,467,991

Band 1998/99 1992/93

ONTARIO REGION

Albany Band	12,104,592	7,618,516
Alderville First Nation	2,026,709	1,898,320
Anishinabe Wauzhushk Onigum Band	1,041,413	1,620,223
Aroland Band	2,009,838	879,028
Attawapiskat Band	15,097,148	9,154,386
Batchewana First Nation	382,067	963,183
Bearskin Lake Band	6,893,968	7,531,258
Beausoleil Band	9,623,563	4,272,024
Big Grassy Band	5,787,178	1,632,068
Big Island Band	1,491,923	896,215
Brunswick House Band	937,978	815,267
Caldwell Band	141,663	284,102
Cat Lake Band	3,014,274	1,796,274
Chapleau Cree First Nation	677,684	747,888
Chapleau Ojibway Band	176,300	72,599
Chippewas of Kettle & Stony Point	4,093,850	3,714,364
Chippewas of Mnjikaning First Nation	2,760,184	3,022,165
Chippewas of Nawash Band	4,575,000	2,877,749
Chippewas of Saugeen Band	0	3,528,276
Chippewas of The Thames First Nation ...	5,775,418	5,703,313
Constance Lake Band	4,296,872	3,422,746
Couchiching First Nation Band	4,776,761	3,331,187
Curve Lake Band	2,937,409	2,765,847
Deer Lake Band	11,959,837	2,970,773
Dokis Band	1,551,849	1,401,539
Eabameton 1st Nation Indian	6,876,780	12,566,191
Eagle Lake Band	1,782,089	1,255,472
Flying Post Band	97,496	406.10
Fort Severn Band	4,135,274	2,935,978
Fort William Band	3,708,286	4,553,157
Garden River First Nation	3,943,529	5,011,470
Georgina Island First Nation	1,825,824	2,756,696
Ginoogaming First Nation	1,500,129	858,812
Golden Lake Band	2,583,585	2,078,192
Grassy Narrows Band	3,786,155	3,870,683
Gull Bay Band	2,006,841	1,795,665
Hiawatha First Nation	1,151,761	1,013,432
Iskatewizaagegan #39 Independant Band	4,156,483	2,147,485
Kasabonika Lake Band	6,827,521	9,356,259
Kashechewan Band	9,882,892	7,653,780
Kee-Way-Win Band	2,352,075	195,092
Kingfisher Band	5,202,390	7,882,686
Kitchenuhmaykoosib Inninuwug	8,433,916	6,817,001
Lac La Croix Band	2,598,403	2,894,536
Lac Seul Band	5,283,487	2,166,570
Lake Nipigon Ojibway First Nation	264,532	131,591
Lansdowne House Band	9,120,807	4,601,320
Long Lake No 58 Band	1,578,681	1,811,543
Magnetawan Band	624,245	346,720
Martin Falls Band	3,462,760	5,145,907
Matachewan Band	501,995	118,781
Mattagami Band	1,062,100	965,468
Mcdowell Lake Band	60,425	30,427
Michipicoten Band	1,364,207	223,686
Mishkeegogamang Band	3,379,931	2,485,355
Missanabie Cree Band	393,700	25,500
Mississauga Band	2,735,227	1,689,183

THE TAXPAYER

Band	1998/99	1992/93	Band	1998/99	1992/93
Mississaugas of New Credit	6,141,471	4,472,628	Webequie Settlement	5,161,373	3,459,154
Mississauga's of Scugog Island	175,826	122,294	Weenusk Band	3,961,545	2,193,249
Mohawks Council of Akwesasne	27,178,803	27,212,392	West Bay Band	5,376,489	4,238,322
Moose Cree First Nation	12,222,699	10,217,284	Whitefish Lake Band	666,082	317,779
Moose Deer Point Band	1,392,489	1,033,941	Whitefish River Band	1,827,302	1,196,337
Moravian of The Thames Band	1,882,724	993,679	Whitesand Band	2,381,030	100,010
Muncey-Delaware First Nation	1,469,419	5,946,126	Wikwemikong Band	13,883,529	10,948,958
Muskrat Dam Lake Band	3,168,650	1,271,686	Wunnumin Band	2,960,495	2,944,443
Naicatchewenin Band	1,594,916	1,041,429	Zhiibaahaasing First Nation	281,215	401,266
Nootkamegwanning	4,242,403	3,833,175	National Capital Region funding	582,422	4,906,211
New Post Band	495,795	670,147	Total	451,525,908	359,310,178
Nibinamik First Nation Band	2,489,649	1,813,381			
Nicickousemenecaning Band	1,198,691	1,016,957			
Nipissing First Nation	6,223,319	6,294,729			
North Caribou Lake Band	5,574,511	8,910,681			
North Spirit Lake Band	11,171,910	1,228,532			
Northwest Angle No 33 Band	906,251	794,851			
Northwest Angle No 37 Band	982,677	639,756			
Ochiichagwe'babigo'ining First Nation Band	705,628	843,051			
Ojibway Nation of Saugeen	1,199,618	94,269			
Ojibways of Onegaming Band	2,495,664	2,912,937			
Ojibways of Sucker Creek Band	1,631,552	1,217,312			
Ojibways Pic River First Nation	4,219,456	1,922,641			
Oneida Band	611,506	56,400			
Oneida Nation of The Thames	6,758,933	4,095,662			
Pays Plat Band	777,449	513,023			
Pic Mobert Band	2,083,678	1,676,876			
Pikangikum Band	10,317,288	7,683,912			
Poplar Hill Band	7,604,245	1,601,256			
Red Rock Band	1,215,425	1,060,100			
Rocky Bay Band	1,739,936	1,403,849			
Sachigo Lake Band	4,269,708	1,876,700			
Sagamok Anishnawbek Band	6,013,926	4,382,649			
Sandpoint Band	65,257	151,554			
Sandylakeband	12,090,323	9,189,261			
Seine River First Nation	2,001,629	1,678,387			
Serpent River	2,608,166	1,865,122			
Shawanaga First Nation	1,115,078	406,204			
Sheguiandah Band	729,235	616,184			
Sheshegwaning Band	1,631,969	627,188			
Six Nations of The Grand River	19,203,560	19,386,763			
Slate Falls Nation Band	100	134,214			
Temagami First Nation	4,013,689	941,555			
Thessalon Band	451,259	235,234			
Wabaseemong Band	5,758,675	3,850,936			
Wabauskang First Nation	781,596	169,325			
Wabigoon Lake Ojibway Nation	836,091	996,853			
Wahgoshig Band	751,855	751,295			
Wahnapiatae Band	94,850	0			
Wahta Mohawk Band	682,191	858,051			
Walpole Island Band	2,900,289	5,081,083			
Wapekeka Band	7,579,114	1,602,822			
Wasauksing First Nation	2,437,005	2,144,494			
Washagamis Bay Band	1,257,126	652,569			
Wawakepewin Band	482,149	106,698			

Quebec Region

Agglo Inuit Fort Chimo	0	57,555
Algonquins of Barriere Lake	7,044,620	3,603,034
Bande Abenakis Wolinak	787,879	889,207
Bande Abitibiwinni	4,456,497	3,156,552
Bande Betsiamites	17,548,710	16,744,175
Bande De Kitcisakik	2,244,169	1,787,902
Bande Mingan	2,844,260	1,848,440
Bande Montagnais Schefferville	12,475,832	6,781,792
Bande Obedjiwan	8,029,705	8,236,273
Bande Odanak	2,815,371	2,436,844
Bandeatikamekw De Manawan	10,182,689	7,494,172
Cree Nation of Chisasibi	986,178	19,880
Cree Nation of Mistissini	3,184,766	1,002,278
Cree Nation of Wemindji	575,124	1,877,946
Eagle Village First Nation - Kipawa	1,795,206	1,983,820
Eastmain Band	237,320	66,156
Gespeg Micmac Nation	771,435	503,170
Innu Takuaikan Mak Mani Utenam	19,398,834	16,665,533
Kanesatake Band	10,390,918	11,764,667
Kitigan Zibi Anishinabeg Band	3,698,758	4,238,395
Listuguj Migmaoq First Nation Government	13,065,894	10,724,711
Long Point First Nation	3,114,987	3,781,643
Micmacs of Gesgapegiag Band	4,748,212	2,220,524
Mohawk Council of Kahnawake	32,329,334	25,479,940
Montagnais Natashquan	6,949,386	2,967,283
Montagnais De Unamen Shipu	12,814,431	3,280,883
Montagnais Essipit	1,792,653	1,376,877
Montagnais Lac St-Jean	16,188,526	12,089,759
Montagnais Pakua Shipi	2,492,410	1,400,144
Naskapi Band of Quebec	5,721,464	5,217,302
Nation Anishnabe Du Lac Simon	9,594,790	6,535,891
Nation Huronne Wendat	12,429,466	6,129,811
Nemaska Band	1,138,901	57,192
Premiere Nation Malecite Viger	0	153,329
Timiskaming Band Council	5,018,214	4,085,977
Waskaganish Band	2,982,029	1,901,853
Waswanipi Band	1,881,900	856,992
Wemotaci Band	7,633,472	3,087,009
Whapmagoostui First Nation	373,899	64,690
Wolf Lake Band	457,946	571,602
National Capital Region funding	3,178,415	596,438
Total	253,374,601	183,737,638

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T-shirt - \$18.00



Cap - \$13.00

Please send me:

1. Denim shirt, two pocket, embroidered CTF Logo, button down collar \$34.95 each.

☐ Medium ☐ Large ☐ X Large

☐ XX Large (add \$2.00 for XX Large)

Total number of denim shirts _____ @ \$34.95 ea.....

2. Black T-shirt: 100% heavy preshrunk cotton

☐ Large ☐ X Large ☐ XX Large (add \$2.00 for XX Large)

Total number of T-shirts _____ @ \$18.00 ea.....

3. Black men's cap: 100% cotton, brass sizer, embroidered

Total number of caps _____ @ \$13.00 ea

Total cost of order.....

Less 10% discount on orders of 5 or more

(caps and T-shirts can be combined).....

Total less discount.....

Add 7% GST

Add 6% PST (Sask residents only)

Postage & handling first shirt or cap. **\$4.00**

Postage for each additional shirt or cap
add 50 cents each.

Total order.

Method of payment: ☐ Mastercard ☐ Visa ☐ Cheque

Make cheques payable to the Canadian Taxpayers Federation

Name:

Address:

Town/City: _____ Prov: _____ PC: _____

Name on card: _____ Exp date: _____

Visa/Master card #:

Please allow 3 - 4 weeks for delivery. Send your order to: The Canadian Taxpayers Federation:
#105 - 438 Victoria Ave. E., Regina, Sask. S4N 0N7 Fax: 306-352-7203 or phone 1-800-667-7933

Sprint Canada Affinity Program

for members of the Canadian Taxpayers Federation

To bring added value to your membership, CTF and Sprint Canada have developed special discounted rates on long distance and toll free services, plus a package of additional services designed just for business. It's the Sprint Canada Affinity Program for CTF, and it's savings plus value – especially for business!



A Partnership **That Works**

Customized Savings

The Sprint Canada Affinity Program for CTF means added savings on long distance and toll free services, and the FōNCARD™ calling card – a package of special rates designed exclusively for CTF members:

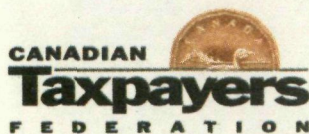
- Special low rates on long distance and toll free services
- Low International rates
- Billing in 1-second increments
- Low, 30 second call minimum
- Free short calls up to 15% of your bill

Start Saving Now!
CALL

1-888-604-1572

Special Low Rates for CTF Members on Long Distance and Toll Free Service

	24 hours a day, 7 days a week	FōNCARD™ Calling Card
Canada & US	9¢/min	25¢/min
International	Low International Rates	



www.taxpayer.com



www.sprintcanada.ca

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